# The True Teſts,

By the EXACT

# INTRINSICK VALUE

OF ALL

# Real ESTATES,

## Rightly Stated;

Yielding to the PARSON the ſame Law and Juſtice in his TAXES with the reſt of his PARISH.

Uſeful eſpecially for Makers of all Pariſh Rates, and in General for all Perſons of *REAL ESTATES.*

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In a LETTER Written to an Eminent Lawyer, and Publiſhed for Righteouſneſs ſake.

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A

# PREMONITION TO THE READER.

*IF the Lawgiver chargeth the Rack-rents of the Subjects Real Estates with a Tax of a certain* quota, *but uncertain Sum total, as the last Years Three shillings Bill did (and the Parishes do for their Poor) or else with a Tax of a certain Sum total, but uncertain yet equal* quota *for all, as this years Land Tax does, the true Rack-rent is equally necessary to be known in both. For as any Mistake in that way, wrongs the King first, and then the People in both their Necessary Defences. So in this way on the other hand, it first wrongs the People, and then the King in both their Profitable Provisions; but in each way, the wrong is done to all. Indeed a Law taxing by a certain* quota, *is most adapted to give by an Analytical Resolution, the true intrinsick Value of an Estate: yet that being found out by the Analysis, as it is one and the same, so it has the same use in either, and is the only right Standard of a just rate in both: Therefore though*

*the Parliament hath altered the Form, which they used the two last Years in taxing Lands, yet that Alters not the usefulness of that Discussion, which this Letter gives of the real Value of Subjects Estates. And because the Reader in his first entrance upon the exact resolution of that Value, may imagine it a mere speculative Inquiry, grown out of use in Life, it is thought expedient to advertise him beforehand, that upon the Perusal of the whole, he will find that the Doctrine of these Sheets, will ever equally be serviceable to prevent Injuries, and assist towards the Administration of Justice, so long as the Parliament shall impose the Publick Burdens upon the Subjects real Estates in equality by the Rack-rents, whether they think fit to use the last Years or this Years Model.*

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The

# The True Leſs;

## By the Exact Intrinſick Value of all Real Eſtates, Rightly ſtated, &c.

*SIR,*

WHether the Queſtion ſtarted in our Neighbourhood, be a Point of Law, or Politicks, need not be examined in a Letter written to a Perſon equal in both Faculties; eſpecially when it is to be reſolved by a Principle acknowledged by both. For though ſome both Lawyers and Stateſmen think it more equal, that the Subjects ſhould contribute to the Publick according to their Expenſes, than their Gains (that is, that things and not perſons ſhould be taxed) and others of both ſorts with better judgment, believe it indifferent, yet all agree that they ought to pay equally. Now this equality deſigned, conſiſts not in an equal portion of the contribution, whereby a Man of Twenty Pounds a Year, muſt pay as much as one of Five hundred: but in an equal proportion betwixt the Burden and Profit; by which he that hath Five hundred Pounds *per Annum*, ſecured to him by the Government, ſhall bear five times as much of the Publick Burden, as he that has but One hundred. Which they ſay, is the Rule of diſtributive Juſtice, and is certainly aimed at by our Law-giver, becauſe he pitches upon the Rack-rent for the rule of Taxing; for that is in the reaſon of it, the juſt Equivalent of the yearly profit. Now ſince Houſes and Lands, and other real Eſtates, have no value but from their Uſe, and Subjects have no uſe of them, any further than the Laws give way: the real or intrinſick value of any Subjects Eſtate, can be no more than that uſe of it is worth, which the Law allows him. The Rent therefore that anſwers in value to the intire legal uſe of the Subjects Eſtate in a Houſe or Land, &c. is the very Rack-

rent.

rent of that Houſe and Land, whereby the Subject is to be taxed. And when ſeveral Subjects (Natural Perſons or Civil Perſons) have a joynt Intereſt, they are to bear their ſhares in their ſeveral proportions to the whole Rack-rent, unleſs the Law makes an Exception, (as in Charitable Donations) or elſe the Parties have contracted between themſelves to do otherwiſe.

Wherefore ſince the Rack-rent is deſigned to be the Standard of an equal proportion betwixt every Subjects Profit and Burden, it muſt ſignifie not divers things, but one and the ſame in every man's caſe that is to be meaſured by it. So that the Covenanted or Leaſe-rent, and the Rack or taxing Rent will often differ. If the contract in the deſign of the Contractors, grants not the intire legal uſe of the real Eſtate on conſideration of the covenanted Rent; then is the Leaſe-rent below the true Rack-rent; but if in the Contract, not only the intire legal uſe is granted, but likewiſe ſomewhat not of the growth of the Premiſſes (Suppoſe ten Loads of Firewood) for a yearly Payment, then is that covenanted Payment above the true Rack-rent, by which the Law Taxes the Eſtate.

This Equality is competently well underſtood and practiſed in all Lay Real Eſtates, but in the Real Eſtates of Miniſters, it is much miſtaken in ſome places, where it is obſerved, that the Rack-rent in the Miniſters caſe, and in the reſt of thoſe Pariſhes, does ſignifie too quite different things.

In the Miniſter's Caſe, Time and Labour, Art and Care are reckoned into his real Eſtate: in the reſt of the Pariſh it neither is, nor ought to be ſo. For neither by the Law of Nature in things, nor of the Land, was a Man's Body or Soul or the uſe of either of them ever accounted his real Eſtate. Whereby it comes to paſs, that ſuch Miniſters are taxed for a great deal more, than their Livings are worth of Rack-rent. And this, not through Miſtake of the Prizes of Tithes or Glebe, but through Miſtake in Point of Law. As if the Law-giver contrary to his apparent deſign, did equivocate to the injury of ſome ſort of his Subjects, and had a double meaning in a ſingle word, leaving it to the diſcretion of the Judges (who in this caſe are the Aſſeſſors) to apply it to ſome of the Subjects in the moſt gentle, and to others in the moſt oppreſſive ſenſe.

But though all obſervant perſons verſed in Proportions, do diſcern this inequality betwixt the taxing of ſuch Miniſters and other

other Men, yet all are not of the ſame Opinion about the Remedying of it. For of thoſe that account it needful that this obliquity ſhould be corrected; Some believe that it ſhould be redreſſed by the Charity of their Fellow-Subjects, others by a Law upon Equitable Conſiderations, others by Juſtice, or the righteous Sentence of the Judge. Of the firſt ſort are thoſe Pariſhes, which exempt their Miniſters from paying to Taxes, where their Livings are ſmall. And it is true, that Charity will cover a multitude of Iniquities, but not all. For the Judgment of Charity, awarding Money into the hands where it will do moſt good, whether they be the right Owners hands or not: and the Judgment of Righteouſneſs awarding it into the hands of the right Owners, whether it will do any good there or not, theſe two Judgments proceeding by ſuch different Meaſures, will not be co-incident in divers inſtances; and when they be not, then Charity cannot rectifie the Injuſtice. For ſuppoſing ſuch Miniſters injured in their Taxation, they cannot be relieved by Charity in the greater Livings at all; nor in the leſſer neither, when the Tax is to be levied by ſo much in the Pound, as the One ſhilling and Three ſhilling Taxes were. Wherefore though theſe Charitable Perſons ſhall not miſs their reward in the other World, yet in this Life, their good will will not prevent the Miſchiefs of Injuſtice.

Secondly, Thoſe that think this inequality ſhould be redreſſed by Equity, know this cannot be done without a Law. Becauſe though reaſonable Conſiderations are the inducements to make Laws to regulate mens Rights: yet of themſelves they eſtabliſh or alter no Rights. I have heard there was a Book Printed, and delivered to the Members of the Convention Parliament, moving that Miniſters Taxes might be reduced by Law to the ſame Level with their Fellow Subjects. I doubt not but the deſign was very honeſt, though it obtained not it's Effect. For the Matter was indeed ſo various, and the particulars ſo anomalous, that no general Rule by Law, could have diſtributed equally to the Miniſters compared one with another, or all with the People.

But beſides, either the relief of ſuch Miniſters was of ſtrict Juſtice, or not. If it was (as indeed it was) then the Laws already in being would yield them that relief, as well as any new Act; for the old ones, if executed, would do it, and without Execution

cution a new one could not. Nor had the Parliament time to do what was done already, when ſo many neceſſary things did lie before them yet undone. But if the former Laws had not ſetled the Miniſters Right, it would be thought unſeaſonable, to give the Miniſters a new Privilege of Eaſe, when they were laying new Burdens upon others. In ſuch a Juncture a reaſonable Propoſal may eaſily miſcarry.

Thirdly, But if (as others believe) this inequality is to be removed by the Sentence of the Judge (though it may ſometimes be unſeaſonable to enact a new Law for it) yet it can never be unſeaſonable for the Aſſeſſors to rectifie it. Unleſs it may be ſometimes ſeaſonable, for thoſe that are appointed publick Judges by Law, to give an unrighteous Judgment, and ſo become Oppreſſors by the abuſe of an Authority given them for the adminiſtring Juſtice. This appears to me very evidently to be the way, whereby ſuch Miniſters are to be Righted. For no more is needful to this, than Ceſſing them by the ſame meaſure with the reſt of their Pariſh, which ſurely both Law and Reaſon require ſhould be done for them. Nor is it to be doubted, but the Aſſeſſors of ſuch Pariſhes will be willing to do their Miniſters Juſtice, (if the Matter be rightly ſtated and underſtood) as well as the Aſſeſſors of the Three ſhilling Act have done with us, after a full Examination of this, and ſome other Points. Which having ſomething peculiar in it, I ſhall venture to draw it up, and make a full report of it to you; believing it will not be wholly ungrateful to you, if it ſavour not too much of the Countryman's Wit and Genius. And let me intreat you, who daily paſs over the Citizens affected Elegances, for once to bear with the Countrymens affected plainneſs. One thing I obſerve in their ſtile more ſingular, that in ſtead of King, they commonly uſe the term Lawgiver; meaning that the transferring of Subjects Rights and Eſtates belongs to the King only in that capacity: and it is known the King only in Parliament is Legiſlator, for there only his Will paſſes for Law. By which they ſhew themſelves truly Loyal, and truly Engliſhmen. For granting, that there is much more Power in ſome other Kingdoms, than is here in uſe; Yet they aſſert all the Political Power exiſtent in *England*, is veſted in the King, and belongs to the Imperial Crown of the Realm. And that without any Diminution of the Privileges of the two Houſes of Parliament, which conjunctly do, and ever did

did ſuſtain the Perſon of the other Party in the Original or Conſtitutive Contract: and every Subject in *England* is there by Repreſentative.

They are therefore no leſs Enemies to Rampant Prerogative, and Tory Obedience, crouching to Arbitrary Government, than they are to the Whimſical Models of Democratical Projectors. And indeed, whoever would rightly underſtand the excellent Conſtitution of the Engliſh Monarchy left us by the Wiſdom and Care of our Anceſtors, is neither with *Hobbs*, to think the Power of all Imperial Crowns is the ſame in the Soveraign, nor with the Common-wealths-men, that Liberty is the ſame with Authority in the People.

Upon this Ground ſtood the Ancient Engliſh Loyalty, until it ran up to ſeed in Toriſm, of which when Court-flattery began to Adminiſter to the Nation, as it were in Pills gilt over with Royal Prerogative, ſome people ſwallowed them down whole, but moſt would needs be chawing them, and fell to making bitter ſour faces, and thought no Antidote could be invented ſtrong enough, to keep the malignity from the Vitals; Levelling, Fifth Monarchy, Enthuſiaſm, Liberty of Conſcience, Aſſociation, Excluſion, Whiggiſm, and many more, were thought proper for this purpoſe. Whether right or wrong I ask not; for in ſuch a caſe, we muſt expect no more orderly motions, than in a violent Convulſion. The only way in my mind, is to return to a hearty good-liking of the old Form of Government, now Divine Providence hath reſtored it to us. Thus much I have ventured to ſay, on the occaſion of my Neighbours Principles. I ſhall only give you the Character of their Perſons; that they are Countrymen not wholly unacquainted with the City converſations, and of their Names, *G. H. C. D. T. S. W. E*, and leave them to ſpeak the reſt for themſelves. For coming together to make their Rate, they had the Liſt of all the Rents of the Farms; and an Eſtimate of the Yeomens Eſtates by comparing them with Farms of the like quantity and goodneſs. And ſo began with a Farm Lett for 60 *l.* a year, for which *G. H.* would have charged 60 times three Shillings to the King. *C. D.* thought otherwiſe, where- upon a Debate began, and was managed thus: *The Farmers Ceſſed.*

*C. D.* Though this Farm is Lett but for 60 *l.* a year, and uſed to be taxed for no more: Yet according to the preſent Act, it ought to be charged for 66 *l.* or thereabouts.

*G.H.* It is true, we are not to go by former Aſſeſsments; yet ſince neither this Farm nor any other Lett in the Pariſh, goes upon the old Rents, nor was any Fine paid, but the Landlord lett the intire uſe of the Farm, without reſerving to himſelf any thing but yearly Sixty pounds of Rent. I ſee not how we can rate it higher, unleſs you think the Gentleman was miſtaken in the worth of his own Eſtate, and then we muſt make that appear by full and certain proof: which in ſuch caſes is ſcarcely poſſible to be done; for a great deal he could not miſtake, and a little cannot be ſufficiently evidenced; Beſides, ſhould we alter the Rents upon our own judgment, we ſhall tacitly inſinuate, one Landlord is a Fool, that knows not the value of his own, and another is an Extortioner, aud gripes his Tenant, and ſo raiſe a War in our own Neighbourhood.

*C.D.* I ſuppoſe no ſuch miſtake in the Landlord, but proceed by the purport of his own Contract, and the Directions of the Act; which if you will have patience, I ſhall plainly make out to you. Labour and Mens time naturally, and Money by conſent, anſwer all things which we are to eſtimate, and one another too. The Act ſays we are to Tax to the full Intrinſick Value of the Eſtate; and firſt that no Deductions ſhall be made, on the account of any Burdens or Payments impoſed on any Eſtate by any former Law. The Rents of all the Real Eſtates in the Pariſh upon our Liſt, I find amount to 2700 *l.* Now the Law firſt impoſes upon theſe Eſtates the mending of the High-Ways, which in the mean rate coſts yearly about 20 *l.* The Poors rates not leſs than 75 *l.* The Church rate to about 20 *l.* The Conſtables rate not leſs than Four. Watch and Ward and Robbery-Money one year with another not leſs than 6 *l.* Serving the three Conſtables Offices (we know by hiring) coſts 7 *l.* And the ſix other yearly Offices (we know by hiring) coſt 8 *l.* I mean the Churchwardens, Overſeers, and Surveyors of the High-Ways. Beſides other publick Service in the County. All which legal Impoſitions upon the Real Eſtates of the Pariſh cannot be eſtimated leſs than 140 *l.* I am ſure. If then we ſhould raiſe an Hundred and forty Pounds by rate in the Pariſh, this Farms ſhare is about Three Pounds. Secondly, the Act allows no abatements for Repairs. In this Farm there are Fourteen Bays of Building Pailes, *&c.* the repairing of which will coſt yearly Three Pounds more. When therefore the Tenant ſubjected himſelf to pay and bear

all

all theſe Charges barely for the uſe of the Farm, it's certain that the Contract without any Miſtake, proceeded upon a Suppoſition that the Eſtate was worth Six pounds more than the Sixty paid to the Landlord for Rent: And for ſo much we ought to tax it according to the Act; which allows of no Deductions out of the full improved value of the Eſtate, for legal Impoſitions or Repairs.

*G. H.* But we are to go by the Rack-rent the Landlord receives.

*C. D.* But if that Rent anſwer not the full intrinſick value of the Eſtate, we are to extend it to that value without abatements for Church, Poor, Repairs, *&c.* Now you ſee the Landlord lett his Eſtate below that value, ſo much as legal Impoſitions and Repairs amount to.

*G. H.* We all know the Pariſh legal Burdens are rather more than your Eſtimation. I uſe to compute them at an Hundred and fifty Pounds yearly. But the Law lays them upon the Tenant, the Landlord that we muſt tax, hath nothing to do with them.

*C. D.* But it is manifeſt that we have. For where-ever the Law caſts the Burden, we find the Contractors ſet the Rent ſo low, that the intrinſick value of the Ground and Premiſſes ſhould anſwer that, and the legal Impoſitions too. And the Act directs us to tax for the whole intrinſick value, without Defalcations for legal Charges.

*G. H.* You ſee the Farmer pays the publick Duties, and repaireth out of his own Labour and Stock.

*C. D.* Yes; as he pays his Landlord's Rent too out of it, but not elſe. Otherwiſe you will make the Farmers the beſt natured men in the Land, for no others make ſuch Bargains wittingly and willingly, wherein they agree to pay out of what is their own already, Five or Six Pounds a year, and receive nothing for it. But ſince theſe ſame Farmers in all other caſes, make as ſaving Bargains as any other men; I ſuſpect it is not any thing in the good Nature of the men, but ſomething they ſpy in the good Nature of the Ground, that will anſwer both Landlords and States Demands, which induces them to undertake the diſcharge of both. The Farmer's Body, and Labour, and Stock were not contracted for, they were the Farmer's before, and ſo continue in his own hand.

But the Farmer obliged himſelf to pay Landlords Rents and Publick Payments, merely for the uſe of the Farm granted by the Landlord. The Farm therefore by the deſign of the Bargain is equivalent to *60 l.* and the legal Burdens.

You know ſeveral Perſons take Farms of great Rents, and beſtow no Labour, nor lay upon them any Stocks, but only take in others Cattle at ſo much *per* Night or Week; and hire an honeſt Fellow to look after them. Out of the weekly or daily Receipts, they pay Landlord's Rent, Pariſh Dues, and Keeper's Wages. The Keeper's pains are worth neither more nor leſs than his Wages: and then the Ground, and nothing elſe is left to ſatisfie the Landlord's Rent and publick Burdens. Which is a plain demonſtration that nothing of this goes out of the Farmer's Stock: but that Farms are ſo intended to be lett, that the intrinſick value of them may be equal to the Landlord's Rent, and whatever the Law charges upon the Tenant. Wherefore ſeeing we are to tax, to the full intrinſick value without any abatement for publick Impoſitions, we muſt tax this Farm for more than *60 l.*

*G. H.* If the Landlord indeed had ſo let this Farm, as to pay the legal Impoſitions, and maintain the Buildings at his own charge, and on theſe Articles had covenanted for ſixty ſix Pounds; The Act would not have allowed us in this caſe, to have abated any thing from the Leaſe Rent. But ſince he receives but ſixty Pounds, ſurely we cannot exceed the Rent.

*C. D.* Had he let it on thoſe terms, the intrinſick value of the Eſtate, had been ſtill the ſame, and the Contractors valuation had been the ſame neither more nor leſs. But the Act taxes by that Rack-rent, which is equal to the intrinſick value (which the Landlord acknowledges to be the ſame in both Forms of Articles) let the Leaſe rents therefore in other reſpects vary as the Contractors find for their convenience, we muſt always go by that which anſwers to the intrinſick value in the judgment of the Contractors. Now the Act authorizes us in no caſe to go beyond the full intrinſick value. and here you ſee we are impowered to take Landlords Rent, Repairs, and legal Impoſitions to be equal to the intrinſick value of the Eſtate; therefore we are to extend all Rents to this value. So that by the purport of the Landlord's Bargain, and the directions of the Act, we are to tax for *66 l.* for though the Leaſe rent be but Sixty, yet the true full improved

Rack-rent

Rack-rent which we are to tax by, is Sixty six, answerable to the full intrinsick value.

*T. S.* Before I offer you my Opinion, I must heartily commend *C. D*'s good affection to the present Government, for never were the People of *England* concerned, strenuously to support any War more than the present. Nor Neighbour, are we behind with you in our vigorous Zeal for the King's Service; But in our present business, we are not to be carried by the propensities of our own Minds, but by the reason of the thing. Concurring therefore with you in good will, I must take leave to dissent from you in my Judgment; For I believe confidently that we ought to tax this Farm but for 60 *l.* the Lease Rent; but you are pleased to add Three Pounds to the Rent on the account of Repairs, and as much or more for the stated legal Impositions. Now there is manifestly no reason for either of these Additions. As for repairs, I observe whatever they amount to, they so much do lessen the real intrinsick value of the thing. You have a Rent, growing Five pounds a Month, or Sixty pounds a Year. And to answer this, you have the convenience of the dwelling increasing in value (for I count it worth more, to have a convenient abode Twelve days, than only Ten) and you have the Fruits of the Ground growing, both in value Five pounds a Month, and Five shillings, or Sixty three pounds a Year; and withal, you have the decays of Buildings and Fences growing Five shillings the Month, or Three pounds the Year. Which being detriment, extinguishes Three pounds of the profitable increase, and leaves the intrinsick value of the House and Land to be but 60 *l. per Annum*, supposing other things adjusted.

This way of computation we use, in prizing all such things as bring a Gain and Loss with them. Substract the Loss from the Gain, and the difference gives you the true value. And if you will not allow of this kind of Estimation, you must tax this Farm not at Sixty six, but at a Hundred and sixty pound a Year. For not only the House and dead Fences decay, but the Land by yielding its Fruits, is impaired in its heartiness, and must be repaired yearly: For whilest it yields its increase, it spends its Strength. Now the decays of the House, and of the Ground, are equally conjoyned with the Profits of both, and equally necessary to be repaired. If then you will include in the Rack-rent the Charge of the Repairs, by Trowel, and Axe, and Hammer,

mer, why not alſo of thoſe, by the Fold, the Plough, and the Dung-Cart? for there is the very ſame Reaſon for the one as the other. For if you will reckon the profitable Products by themſelves for the true value, without diſcounting the Detriments growing with them, you have no Reaſon to ſet the rate lower than the value of the whole Crop; except it be, that it would too much advance the Rent: But we are not now asking how much or little the Repairs ariſe to by the Year, but whether the Nature of the thing be ſuch, that any thing or nothing is to be taxed for them. Now their condition being the very ſame with renewing the decays of the Ground, either both or neither muſt be deducted out of the yearly Products of the Farm, if we would find out its real Intrinſick value.

*C. D.* But then what means the Act to ſay, That we are not to abate for Repairs, if we muſt not reckon them in the Rent, which we are to Aſſeſs by?

*T. S.* Whatever the Act meant by thoſe words, you ſee it is impoſſible they ſhould mean what you propoſe; for it is a plain contradiction to the common uſe of the word, & repugnant to the Nature of the thing. But I ſuppoſe, they intended to prevent ſome miſconſtruction, which miſapprehenſion and intereſt might betray men unto. Though I can but gueſs at the particular miſtake, yet I could imagine ſome ſuch thing as this. Suppoſe a perſon under the name of Repairing, had expended a great Sum of Money, whereby he not only kept his Farm in its preſent Condition, but improved it, and raiſed his Rent thereby, and then ſhould have ſo much abated in the value of his Farm, as the Intereſt of that Money amounted to.

I confeſs, ſuch improving Repairs, raiſing the Rent of the Farm, ought not to be deducted; for the value of the Money is in the Premiſſes, and therefore he might as reaſonably ſubſtract the Intereſt of the Money, whereby he Purchaſed the Farm, and ſo pay nothing in effect.

Or elſe more probably, ſome might miſtake, and think, that though a Farm be lett for 60 *l.* a Year, yet the intrinſick value of the Farm is but Fifty ſeven pounds; becauſe the Repairs coſt Three pounds to make it yield the Money: not conſidering the difference betwixt the Tenants and the Landlords repairing the Farm. To obviate ſome ſuch overſight, or eluſion, was the Act worded, but yet it never requires to tax any Eſtate above the Rack-

Rack-rent or real value, as I have demonſtrated to you, and hope that you ſee it very plainly: And therefore we tranſgreſs the Act if we add Three pounds for Repairs.

*C. D.* I am well enough ſatisfied as to this part, but then the other Three pounds for legal Impoſitions are manifeſtly extrinſick things, and therefore cannot alter the intrinſick value of the Farm. Now you confeſs we muſt tax to the intrinſick value, and therefore I infer we muſt charge this Farm at *63 l.*

*T. S.* I grant the legal Burdens upon the Lands and Tenements of the whole Pariſh, are in value no leſs than *140 l.* and I confeſs the Farms do go for leſs Rent by *140 l.* in all, than they might have been lett for, if there had been no ſuch Payments made, or Suit and Service done, as the Law requires of the ſeveral Occupants. And in this I concur with you thus far, If the Landlord of this Farm would have ſatisfied the legal Impoſitions, the Tenant would have paid *63 l.* as eaſily as now he pays Sixty: For I muſt confeſs, you have proved beyond all denial the legal Impoſitions and Repairs are born, not out of the Farmer's Labour or Stock, but by ſetting the Rent ſo much the lower.

*C. D.* Therefore I ſay, we ought to extend the Rent to the full intrinſick value of the Eſtate, and ſo raiſe in the Pariſh the Tax for *140 l.* more than the Rents in the Liſt.

*T. S.* By no means, becauſe the preſent Rents anſwer the full intrinſick value, as I will ſhew you. The value of a Farm is to be eſtimated by the worth of the Proviſions and Conveniencies of Life, which it yields, out of which deduct firſt the Farmer's Labour and Expence, and what remains gives you the value of the Houſe and Land; if no publick Labour or Payments be laid upon the Poſſeſſor; But if there be, what goes to defray thoſe legal Burdens, being alſo deducted out of the Products, you have the Rack-rent or intrinſick value of the Eſtate in the remainder. The Farmer's Charge and Labour, in repairing the decays of the Houſe and Ground, are neceſſary indeed by the natural condition of the Houſe and Ground, but theſe Burdens are neceſſary only by legal Sanction; but this is to our purpoſe a mere Metaphyſical diſtinction, and affects no intereſt, nor alters the value of things in the uſe of Life. And therefore the Law-makers ſurely could have no regard to ſuch a nicety, who intended all men ſhould contribute, in proportion to the real value of their Eſtates.

*C. D.* Here you uſe an extream ſubtilty, diſtinguiſhing between a man's Houſe and Land on one hand, and his Eſtate on the other, whereas all men know, his Eſtate is nothing elſe than his Houſe and Land. I ſuſpect this is a nicety indeed, which the Parliament never thought of. For ſo you give us two intrinſick values (differing about one in twenty) the one of the Farm in its natural condition, the other in the condition of an Eſtate. However ſince the Law requires we ſhould tax by the utmoſt extended Rent, and expreſly forbids abating on the account of legal Burdens impoſed, it's plain we are not to go by your contracted Rack-rent; for the Act juſtifies us in rating by the moſt extended Rent, and if this fineneſs of yours, juſtifies us alſo in taxing by the lower Rent, then it reſts in the Aſſeſſors Breaſts to go by either, and that juſtly too; and ſo without any blame, they may trump up a ſhort Rack-rent, or a long one, as they like the man they are ceſſing.

*T. S.* This is ſuch a miſchief, I confeſs, that ſurely no conſideration could ever induce the Law-makers to lodge ſuch a power with the Aſſeſſors. Not becauſe paying One ſhilling in twenty more than our Neighbours, is ſuch a mighty grievance: But becauſe the indignity of it is to the greateſt part of men inſufferable. For to be expoſed to the Luſt of our Adverſaries by thoſe, to whom we have intirely truſted all we have, in confidence that we ſhall have equal juſtice; and to be abandoned to our Enemies contumelious uſage, who will not fail to glory over us, when they may uſe us deſpitefully, and make us feel the ſcorn of their malice, as well as its rancour in our own ſmart, is more than either Engliſh Vertues or Vices will indure; ſuch only excepted who are indued with Eminent Chriſtian meekneſs, or are in ſome ſtate of ſingular dedication, that they may be men of God, that muſt not ſtrive. If people will hardly digeſt being over-charged, when it proceeds meerly from an innocent miſtake in the Aſſeſſor, what will they do when they are unequally dealt with by an Authority Miniſtring to their envy and ill will? I am therefore out of all doubt, that the Taxing Rent is not ſeveral things under one Name, but one and the ſame, that it may be a fit meaſure for an equal diſtribution, whereby every man may pay to the publick in an exact proportion to the benefit of his Eſtate, and therefore, I ſay, we ought to obſerve, what benefit he can make to himſelf by the Eſtate, which the Law intitles him

him unto and ſecures to him; and of this he is to pay his *quota* with the reſt of his Neighbours. This makes the burden lye equally upon all mens ſhoulders, and prevents all animoſities and grudgings one againſt another. I do therefore utterly diſclaim your ſuggeſtion of a double intrinſick value, or two different Rack-rents; being aſſured, that your Rack-rent is the Rent of a thing only in imagination, and not in the World. For indeed you can imagine, what the uſe of a Houſe and Land would be worth yearly, that is ſecured by the Law without ſtated publick Burdens impoſed. But where is there any ſuch thing to be Lett or taken to Farm in *England*? In a ſtate of Nature where there is no Civil Government, the prime poſſeſſion acquired by induſtry and providence, yields a man an abſolute right to the utmoſt uſe of the thing poſſeſſed, as far as the natural condition of the thing will admit: But then it does not ſecure to him that uſe, though it intitles him to it, becauſe men injuriouſly will be apt to invade his right; and therefore this uſe will be worth little for want of ſecurity. In a civil eſtate, the firſt Acquiſt intitles to a more reſtrained uſe, but then the uſe of this rebated right is more ſecure. If then you will have the advantage of civil ſecurity, you muſt forgo ſo much of the natural more extenſive right, as the Laws do preclude; for civil ſecurity in one right, and natural abſoluteneſs will not conſiſt together, no more than the ground can yield its Fruits, and yet retain its ſtrength intire in its ſelf, or the Houſe afford a ſhelter, and yet not decline. As therefore you ſaw you muſt deduct the natural decays from the products, and ſo find out the true value of the Farm in the queſtion of repairs, ſo muſt you diſcount for the orders of the Law, that you may have the true value of the Eſtate in the queſtion of Legal Impoſitions: For otherwiſe, when you ſhould tell me the true value of the Farm in its preſent condition, you pick out all the advantages, and give the total of them for the real value, without any regard to the diſadvantages that attend them inſeparably. You ſuppoſe me to have in the uſe of my Eſtate, all the benefit of a legal protection, and yet allow not for the incumbrance, which that ſecurity brings along with it. You would charge the Farm for as much as if the freeſt natural uſe was ſecured, it would be worth, when yet the Law renders that extenſive uſe impoſſible to be had. Now the Civil Government allows no other uſe of an Eſtate, but what is charged with legal

Duties. Therefore what the uſe of the Houſe and Land is worth by the year, to the Tenant that bears the legal burden yearly, that is the intrinſick value of the Farm, and the Rent of this Farm, which anſwers that uſe, is ſixty pounds. The Law that conſtitutes the Eſtate, and ſecures it, eats up and conſumes all the reſt to keep it in Life; and will conſume it, ſo long as it lives, and is in force. If you had the moſt extenſive uſe of a Houſe and Land unſecured, it would be worth little, if you have the ſecure uſe of them, you muſt abate in the extenſiveneſs of the uſe, ſo far as the Law foreclоſes it. And to be ſure the utmoſt Rack-rent, can be but equal to the moſt extenſive preſent uſe: And becauſe the uſe does ſet the price of the Farm, whatever natural profitable uſe the Law deprives us of, ſo much it leſſens the value unavoidably. So that it is moſt abſurd, to make the moſt extended Rack-rent, equal to the ſecure uſe of an Houſe and Land in the fulleſt extent of which they are naturally capable, becauſe ſo great a part of that uſe is intercepted by the legal eſtabliſhment.

*C. D.* I do not yet ſee the reaſon for it. Methinks, the moſt extended Rent ſhould anſwer the moſt Extenſive uſe.

*T. S.* It's true, the moſt extenſive uſe that is to be had in the preſent ſtate of things, ſets the Rack-rent, but the uſe you plead for is not poſſible to be had as things now are conſtituted. Becauſe the Government allows no other uſe of any real Eſtate in the Pariſh but what is charged with the publick Burdens. No Man is allowed to diſpoſe all the products of his Farm, as he wills and is able, or to order it, as he finds moſt for his own advantage. And where-ever the Law intercepts us, (from the bare Earth to the enjoyment of the Fruits) in any advantage which we could by the natural condition of the things have made to our ſelves, it leſſens the intrinſick value of the Eſtate in the uſe of Life, which we are to Tax by. I ſhall ſhew you this in a few inſtances of many. You and I have a common Cart-way lye, through two or three large Fields, which the Law will not allow us to ſtop up, though it be our own ground, as much as any in the Field; and we ſuſtain by the ſpoil and the loſs of ground, forty ſhillings yearly damage of what we could make of it, according to the natural condition of the ground; yet we are not to be raiſed forty ſhillings, above what our Eſtates are worth in the preſent uſe, becauſe forty ſhillings more lyes in the natural

extenſive

extenſive uſe of the ground. For the Law that conſtitutes the Eſtate, has abridged us the benefit of that uſe.

As much work would be done by Slaves for five pounds charge, as can be done by Taskers and hired Servants for ten, and conſequently the Farmer could afford, and the Landlord would require more Rent by a ſixth part. Now the Law not allowing the uſe of Slaves, we cannot extend the Rent a ſixth part on pretence the intrinſick value of the Farm in the moſt extenſive uſe, which it is naturally capable of would anſwer ſo much.

They ſay one Crop of Tobacco will turn to more profit, than five or ſix of any allowed Grain. Now becauſe the Natural condition of the ground, will yield ſo great an increaſe, in your notion of the Rack-rent, a Farm would be worth five or ſix times the preſent Rack-rent. Why do you not extend the preſent Rent of 60 *l.* for this Farm, to 300 *l.* but that the Law precludes that uſe?

*C. D.* It is the prohibition of the Law that cauſes that prodigious gain by planting Tobacco, and not the natural condition of the Farm. For if all might plant it, Tobacco Crops would be no more profitable than Grain.

*T. S.* But letting the Law remain in force for all the Nation, beſide the Law-maker need not from the natural condition of the thing have reſtrained one Pariſh from planting Tobacco; nor continue the reſtraint, though all elſe be prohibited. Therefore the Law leſſens the Rents of all the Pariſh on that account.

*C. D.* There is no reaſon to deal ſo unequally: And leave ſuch a liberty to this Pariſh which is denied to all others.

*T. S.* If the Law had allowed ſuch a priviledge, the Pariſhioners would certainly have taken the advantage againſt all Reaſons. So that it is not the unreaſonableneſs, nor inequality, nor any thing elſe but the meer legal Impoſition that abates the value of this Farm from 300 *l.* down to 60. I could give you many other inſtances, but I only mention Tithes. For were we to Tax the Owners of the Farm, according to the value of them in the natural condition of the thing, and not according to the value of the Eſtates in the Houſes and Lands, we muſt charge for what the Farms would be worth, ſuppoſing them to be Tithe free. Whereas we know, though the ground yields ten parts in its natural condition, yet the Owners are to pay Taxes but for nine, becauſe their Eſtates by Law allow them no more.

*C. D.* But there is another reaſon for that, becauſe another man by Law is to pay for the Tithes.

*T. S.* It's true, the Rectors paying for the Tithes is a ſign, that he is the Owner of the Tithes, and the Landlord of the Farm is not, and therefore it is alſo a ſign, that the Landlord is not to be Taxed for them, becauſe they are not of his Eſtate. But though it be a ſign, yet it is not the reaſon. For if the Rector did not pay for the Tithes, yet it is certain, the Landlord muſt not pay for them. The Tithes are given to God, for the poſſeſſion and uſe of his Prieſts. Had the Law given them to God to be conſumed yearly in an Holocauſt, then no other could have paid for them, and yet it is certain, the Landlord ſhould not have paid for his Houſe and Land as if they had been Tithe free. Which proves, no man is to be Taxed for any real Eſtate for more than the Law leaves to his diſpoſal. Now in all theſe and many other caſes, the Law abates the value of an Eſtate and ſo it does in the legal Pariſh Impoſitions.

*C. D.* But theſe are reſtraints, and not burdens upon the Eſtates, as the legal Impoſitions are.

*T. S.* It is perfectly all one in the reaſon of Taxing, when we are to proceed by the intrinſick value, or the Rack rent. For an Eſtate, were it not limited by the Laws of Nature in the condition of the thing, and by the Laws of the Land in the Kingdom, would be of infinite value to the Owner, even what he himſelf would. Now for natural reſtraints, we are agreed. And for legal, it's plain the reſtraints are burdens, and the burdens are reſtraints in the natural uſe; and conſequently both leſſen the Rack-rent perfectly alike. Take one inſtance for an example. What is abated in the Rent by the Cart-way, is not to be raiſed in Taxing. If the Law allowed the Farmer to ſtop up the way, and ſet a crop on it, but yet obliged him, to leave as much for the poor as the ground of the High-way was worthy, or permitting him to take it in, and make Money of it, did yet impoſe upon him the payment of the value of it in Money to the poor. Theſe all diminiſh the intrinſick value of the Farm alike, and therefore in the reaſon of taxing, it is all alike, the Cart-way, and paying its value in Money to the poor to redeem the uſe of it. For as I ſaid before, where-ever the legal Sanction anticipates us (from the naked ground to the deſired Fruition) it

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leſſens the intrinſick value of the Houſe and Land. So that unleſs you will grant, that the utmoſt legal uſe, which the Subject has of his Eſtate, is the ſtandard of the Rack-rent; You muſt Tax for the King, not only for 140 *l.* above the Rents of all the Pariſh, but for ſome thouſands more. For in the ſame ſenſe, this Houſe is worth ſixty pounds, and three pound more for legal Impoſitions, it is worth 300 *l.* in the preſent ſtate of things; and proportionably every Farm in the Pariſh.

*C. D.* But yet methinks, the Landlord and Tenant both underſtood, that the Farm was in its intrinſick value equal to the Rent and Pariſh Duties, though I cannot deny the reaſon which you offer.

*T. S.* This is the humour of a prejudicate Opinion, which you muſt caſt off, and ſuffer a fancy, that had poſſeſſed you, no longer to war againſt the Reaſon of the thing, which you perceive. But I was thinking; if the Legiſlator for ſome Eminent merit, ſhould inſtate a perſon in a turn-pike upon a publick Road, obliging him by Law, to beſtow twenty pounds *per Annum* on the account of that Eſtate, in mending ſome Neighbouring Road. Suppoſing he received yearly in pence and two pences to the value of 220 *l.* and the charge of attending the collection of them, was 50 *l.* a year. Now I think nothing can be more clear, than that the natural condition of the thing, taking off 50 *l.* for attending of the turn-pike, (anſwerable to the Farmers charge in raiſing the crop) and the Law conſtituting the Eſtate taking off twenty pounds more (correſpondent with Pariſh burdens) the uſe of this turn-pike is but equal to the remaining 150 *l.* which therefore is the Rent, it ſhould be Taxed by: For as for the twenty pounds for mending the publick Road, the Owner of the turn-pike is ſo far but the Legiſlators receiver; which he lays out, or pays to his Order.

*C. D.* This is a very plain caſe I confeſs, if the Owner of the turn-pike had no profit by it, but ſince he hath a private Eſtate in it, and yearly pays twenty pounds to the Order of the Legiſlator, this twenty pounds appears to have the nature of a Quit-rent. Now you know we are to Tax Copyhold Eſtates, not for what the Copyholders Intereſt is worth by it ſelf, but for ſo much more as the Quit-rent amounts to beſides. And of this, there is no doubt, though ſome doubt whether the Copyholder

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be to pay for the whole, or the Lord of the Mannor to bear his part for the yearly Quit-rent. But let us agree that the Quit-rent of these legal Impositions is to be Taxed for, and we will afterwards consider who is to bear it.

*T. S.* There will be no need, to inquire who is to pay for legal Impositions: For it's certain, they are not to be paid for by any one. But I would gladly understand, why you account them the Legislators Estate and Quit-rents; for by that, I shall be directed to give you the more apposite answer to your doubt.

*C. D.* I find these legal Impositions, which we speak of, are all setled by stated perpetual Laws; and not like such Taxing Laws as this Act is, which being satisfied by one single act of Obedience, immediately expire. So that mens Estates revert instantly to their full value, being charged with and discharged from the Imposition in a moment. I observe further, that if the stated Impositions be an Estate, they are not a personal, but a real Estate; as surely as the Titles of a Parsonage or yearly Quit-rents of any Mannor are so.

What goes out of the Parish Lands and Tenements to satisfie legal Impositions, is actually disposed by the will of the Legislator; and that of Right, because according to Law. And who of Right has the actual disposal of things, is the Owner; and if the Owner does so dispose of them for the present moment, that he leaves them not to the disposal of any others will, in the next; but still retains them in his own disposal, he is the stated Owner, and has an Estate in them. And this we know the Legislator does, for all that goes out of the Lands of the Parish to satisfie the stated legal Impositions. For as his will disposes out of the products of the Lands and Tenements 140 *l.* this year, he has of right as much statedly at the disposal of his will the next year, *&c.* and therefore he hath a real Estate in the Lands and Tenements of the Parish worth 140 *l.* a year; and because that this is paid yearly by the Parishioners (that have a Title to those Lands) for holding those Lands, therefore these payments are in the nature of Quit-rents; for though they be not paid into the Lawgivers hand, but only to his order, that makes no more difference, than if a Lord of a Mannor should order a Copyholder to pay his Quit-rent constantly to a Kinsman, whose receipt he would acknowledge a discharge. For the Estate must be Taxed for the value

value of the Tenants Intereſt and Lords Quit-rent, as much as if the Quit-rent had been paid into the Lords own hand.

*T. S.* I cannot deny, but you have proved theſe are the Legiſlators Eſtate and Quit-rents, but then ſince the Act directs that we Tax all Perſons that have any real Eſtate in the Pariſh, if we were to Tax this Eſtate (as we are not) we muſt Tax the Legiſlator for it, without abating any thing for Church poor laid upon it by a former Law. But I ſhall not preſs this, becauſe you ſay, ſome doubt (I know not why) whether Landlords are to pay the Tax of their Quit-rents, but rather note ſomething peculiar to this Eſtate and thoſe Quit-rents. For it is manifeſt by the account you have given of the Legiſlators Title, that if the Laws that order theſe payments be diſannulled, the Legiſlators Eſtate in them is extinguiſhed, and (unleſs a new Law prevents) they revert, without any other Acquiſt or Title to the ſeveral Owners of the Lands and Tenements, and become part of the Pariſhioners Eſtates, and in their hands indeed may be Taxed. But ſo long as the Laws are in force, we can Tax nothing for them, though they were forty times what they are, if we Tax by the Rack-rent. And the Quit-rents (if ſuch the legal burdens be) have this peculiar in them, wherein they differ from all other Quit-rents whatſoever, that they are the Legiſlators Quit-rents only in his Legiſlative capacity; and therefore no order but an order of Law can diſpoſe of theſe to any uſe whatſoever. Now there is an order of Law which diſpoſes of all that goes to theſe uſes already, even thoſe very Laws that charge the Eſtates with the care of the Poor, Church, Highways and Offices, and therefore no ſubſequent Law can order any thing of this, to any other uſe publick or private, without relaxing the former Laws: For no more is the Eſtate of the Legiſlator worth (according to your notion) than what goes in the nature of the thing, to bear the Pariſh legal and ſtated burdens. And ſince the Law hath ordered all that to its proper uſes, it will be a contradiction to order it to any other uſe (as paying Taxes) unleſs the Act for Taxing, reſcinds the former Laws, and then ſo far, they are no legal burdens any longer. But that the preſent Act reverſes none of thoſe legal orders, appears paſt contradiction. For this Act Taxing all real Eſtates ſomewhat more than the ſeventh part to the King, if it did either repeal or relax thoſe ſta-

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red Laws, then is there no Law in *England*, against ſuffering one poor man in ſeven of the Pariſh to periſh for lack of relief, or one Furlong in ſeven of the Roads to be unpaſſable for want of mending, one part in ſeven of the Church to go to ruin, and one part in ſeven of the Officers buſineſs to be neglected. Which becauſe we are ſure is not true, the former Laws do ſtand in full force, and conſequently the Lawgiver ordering the whole 140 *l.* to be imployed in thoſe uſes, cannot be underſtood to order any part to be applied to any other purpoſes. It is therefore a plain contradiction to Tax legal Impoſitions by including them within the Rack-rents of mens real Eſtates; whether they be the Legiſlators Eſtate or Quit-rents or not.

*C. D.* Though we muſt not take any thing for the Tax, out of the Poors, the Church, the Conſtables rates, *&c.* May we not take from the Owners of the ſeveral Eſtates, ſo much as will anſwer to the Tax for the legal Impoſitions.

*T. S.* Then ſhall we tranſgreſs againſt the preſent Act; For if firſt we take Three ſhillings out of every Pound of Rent for this Farm, and then (ſeeing all you ſay muſt be taken out of the Landlord's Rent) come over again, and take Nine ſhillings more out of it for legal Impoſitions; Then we take really Three ſhillings penny three farthings out of every Pound of Rent, which is beyond the order of the Law.

*C. D.* But when you ſay it is a Contradiction to tax legal Impoſitions upon real Eſtates, you talk, as if it were not in the Power of the Legiſlator to tax Men, for all that their Eſtates are worth for their own uſe and the publick Service too. Which ſurely is a miſtake.

*T. S.* I aſſure you I neither ſay, or intend any ſuch thing; for I know the Law-maker can injoyn the Subjects to pay more for the having of any thing, than the thing it ſelf is worth, and that juſtly too, as if he ſhould make men pay yearly Five ſhillings for every Chimny. But I only ſay, that he cannot do this, and yet tax men by the intrinſick value of their Eſtates, or by the preſent yearly worth of their Houſes and Lands, or by the true Rack-rent, or by an equal diſtribution of the Publick Tax, in proportion to the Ability which men have by means of their Real Eſtates, or in proportion to the benefit, which men have by the legal Protection of thoſe real Eſtates. All which we are ſure this Act does deſign, and therefore it reaches not the legal Impoſitions,

poſitions, becauſe the Laws muſt needs be in force that order them otherwiſe ſo long as they remain legal Impoſitions.

*C. D.* But by this Argument, neither Quit-Rents nor any Rents could be charged with Taxes. For the Law orders the Profits of every real Eſtate to be at the diſpoſal of the Owner's Will, and we are ſure, that this Law is not revoked or relaxed, becauſe mens Properties and legal Titles remain in full force. And therefore (as you ſay) no ſubſequent order of Law can be underſtood to require any part thereof otherwiſe than as the Owner Wills.

*T. S.* This is very true, if you did but underſtand it right. For the Law eſtabliſhing mens Properties, orders ſuch Lands and Chattels to be at the diſpoſal of the Subjects wills; that is to ſay, at the diſpoſal of that Will which never wills to diſpoſe of any thing in its Power otherwiſe than as the Law-giver ſhall order or permit. So that the Law eſtabliſhing the Subjects Eſtates and Properties, need not be reſcinded to give room for a following Law, that taxes the Eſtate; Becauſe the Subjects Will in the fundamental Conſtitution, is underſtood never to be againſt the Legiſlative Will. And when the Law deals with a Subject, as one that Wills contrary to the Orders of Law, it treats him as a Traitor or Rebel, and then taxes not a part, but confiſcates the whole Eſtate, if he perſiſts in his oppoſition; for the conſtitution ſuffers no Lands in *England* to be out of the Juriſdiction of the Legiſlative Power.

So that all Rents of Eſtates, and Quit-rents of Mannors in the hand of any Subject, lye open to be ſeiſed by order of Law for Publick Service. But theſe legal Impoſitions, being already ordered to their particular uſe, cannot be underſtood to be applied to any other uſe, even by the Law-givers order it ſelf; the Quit-rents of the Royal Mannors may (if the King pleaſe) be taxed, but theſe (if you judge them his Quit-rents) cannot. The King when there is cauſe, can make one of his Bags debtor to another, and make his left Pocket (as it were) pay Taxes to his right; but this he can only do upon the Throne in the Parliament Houſe, not upon the Bench in *Weſtminſter-Hall*, or in the Court of Chancery; But to order Money to be paid out of his left Pocket into his right, and yet at the ſame time to order no Money to be taken out of his left Pocket, is more than he can do, even upon the Throne. And this is our Caſe; for the Law has ordered

dered all these Quit-rents (or if you will) what is needful to bear these legal Burdens to their proper use already, and therefore has nothing further to order about them, unless the Law-giver changes his Will.

*C. D.* But since there lyes so much in the Estates as amounts to 140 *l.* above the Lease Rents, I am afraid we should too much wrong the King, if we tax not one penny for it.

*T. S.* There is no danger of that, for since he uses it all as he himself Wills already, can you wrong a person that you leave to dispose of what's his own, as he himself pleases?

*C. D.* But do not you think there lyes so much in the Houses and Lands as answers the Lease-rents and legal Impositions? it cannot be otherwise sure.

*T. S.* Yes in your way of Reckoning I believe there lyes a great deal more, but after all is discounted, that brings the Products to a true Rent; it's very plain there lyes no more, than what it is left for; unless the Landlord mistook, but that you acknowledge, we are not to meddle withal.

*C. D.* What then can be the meaning of those Expressions, that say, no abatement is to be made on the account of any Burden imposed by any former Law upon mens real Estates?

*T. S.* I say to that, as I said before to the Repairs; whatever they mean, it is impossible they should mean as you argue, for you see it is a plain Contradiction to the reason of the thing. But it is easie to understand, if you consider we are to tax by the Rack-rent; and this is equal to the intire use of the Subjects Estate in his House and Land, and out of this Rack-rent nothing is to be abated, either on account of Repairs, or legal Impositions. Now you would have us to add to this real Rack-rent, Three pounds for legal Impositions, which the Law requires not to be added to it, but only not to be deducted from it. And this you would have had added, because the Products of the Land (besides what answer's the Farmer's charge) are worth Sixty pounds, and Three pounds more to bear the Publick Burdens. Now the Act speaks not of the value of the Products, for the Products of this Sixty pound Farm, must be worth about 180 *l.* or else the Farmer cannot pay Rent; but when all the Charges are deducted out of these Products (not out of the value of the House and Land) I say all the Charges that a man must be at, before he can have any thing at his own disposal, this 180 *l.* will be reduced to 60, and

that

that is the intrinſick value of this Farm: and becauſe all the Farms in this Pariſh are lett on the ſame terms, we ought to charge them all according to the Rents of their ſeveral Leaſes. And this muſt needs be right and juſt, for by this means men will pay for all that is their own, and at their own diſpoſal, and not for what is anothers, whether it be a Publick or Private Perſons.

*W. E.* I hope now *C. D.* is convinced; for I think you have given as plain a proof as can be deſired, that the Act requires no ſuch thing as he imagined.

*C. D.* I am ſatisfied, that the Farms that are lett, ought to be taxed according to the Rents in their ſeveral Leaſes, and therefore if you pleaſe lett the Clerk charge them accordingly in the Duplicates. But I ſuppoſe, we ought to charge the Yeomen for their Eſtates, which they hold in their own hands, above the Eſtimate in the Liſt. *The Yeomen Ceſſed.*

*T. S.* Do not you think, that we matched them equally with Farms of the like quantity and goodneſs?

*C. D.* Yes. I am perſuaded they are rightly match'd, and am ſure enough, we have not made any ſenſible miſtake; but the reaſon of my ſcruple is, becauſe though we have not Authority to alter a Rent already fixed by conſent of Landlord and Tenant, yet when we our ſelves are to ſet the Rent, as we muſt in the Yeomens Caſe, we ought to extend it to the utmoſt that it may be lett for, now ſeeing it may be lett for ſo much as our Eſtimate and the legal Impoſitions too do amount unto, if the Landlord will bear the Pariſh Charges; we ought to abate nothing of this extended Rent for legal Impoſitions.

*T. S.* But an Eſtate lett or unlett is of the ſame value in it ſelf, what reaſon then have we to rate the Yeomen, higher than we do the Gentlemens Eſtates lett, which you confeſs to be of the ſame value? You intimate indeed the Yeoman (if he pleaſes) may lett his Eſtate upon another ſet of Articles than the Farms are lett upon. But when you acknowledge the real value of the Eſtate is the ſame, and in the Contract underſtood to be ſo, how can we charge it above the true value, becauſe of ſome difference in the terms of the Leaſe, which belong to other things than we are to tax for, and affect not the value of the Eſtate? for though the Yeomen ſhould lett their Eſtates, ſo as to ſatisfie the legal Burdens themſelves, and on that account receive about one in twenty more, yet for their Eſtates you acknowledge they can

be lett for no more, than you ſee we have Eſtimated them in the Liſt, and therefore we ought not to tax them for more. For theſe different Articles make a difference in the Paper, but not in the value or valuation of the Eſtate.

*C. D.* Would you not have us to go then by the Covenanted Rent?

*T. S.* Yes, by all means; but you ſee this is not the covenanted Rent, nor intended in the Contract to be ſo; but the Rent of the Eſtate, and of ſomething elſe: and that which anſwers this Overplus of one in twenty, is what the Law does not tax, as you ſaw proved paſt all Contradiction in the Farmer's Caſe. Should we follow your courſe, we ſhould Ceſs contrary to the equality which the Act does apparently deſign; for ſince it is a contradiction to diſpoſe of the legal Impoſitions by a ſubſequent Law, which are already fixed to their uſe by a precedent Law in full force, we certainly tranſgreſs our bounds when we go to divert any part of that, which the Law hath forecloſed. The ground of this opinion of yours is a great Errour; for it muſt needs be a great miſtake to account all yearly Payments, covenanted for betwixt Landlord and Tenant in the ſame Contract, wherein the Eſtate is lett, to be the Rent of the Eſtate agreed upon betwixt them; when there is ſo great a variety, whereby either they receive in yearly Payments, more or leſs than they valued their Eſtates when they lett them. By what I have known, I can give you ſeveral inſtances of both ſorts. One letts his Eſtate for Forty pounds *per Annum*, and receives in hand an Hundred pounds to drive the Bargain. Another letts for Forty pounds, and his Board with his Tenant. Another for Forty pounds and Ten quarter of Oats for his Stable. Another for Forty pounds and Six quarter of Wheat for his Houſhold. Another for Forty pounds and the Carriage of Thirty Loads of Firing out of his Woods. Now Forty pounds is the yearly Payment, but intended to be below the intrinſick value of the Eſtates in every one of theſe Bargains: and therefore the Aſſeſſors muſt extend theſe to the full value. On the other hand, One grants his Farm and ten Stacks of Wood beſides for 40 *l.* a year; another grants his Farm and four Chaldron of Coals. Another his Farm and three Load of Hay out of a Meadow the Landlord holds in his own hand. In all theſe Contracts and the like, Forty pounds is the yearly covenanted Payment, but intended in the Contracts to be above the intrinſick value

value of the Farms, as plainly as in the former inſtances, it was underſtood to be below it. And becauſe this Firewood, Coals and Hay, be not things, which the Act taxes, we cannot tax any thing, for what is paid on the account of theſe things, if the Act requires us to tax by the Rack-rent, or full intrinſick value: and conſequently we cannot tax any of theſe Farms for Forty pounds, for that is above their true Rack-rents, or intrinſick value, though it be the Tenants yearly Payments to their Landlord by Contract. And ſo it is when the Landlord letts his Land and a decaying Houſe, which really is his Eſtate, and Covenants, it ſhall not decay for lack of Repairs, what the Tenant yearly allows the Landlord on the account of this Article, is paid for what is not the Eſtate, and if he Covenants alſo to defray the ſtated legal Impoſitions, he letts his Tenant his own Eſtate, and what is not his Eſtate, what he has more therefore allowed by his Tenant for Repairs, and ſtated publick Burdens, is above the value of the Eſtate, as well when theſe things are contracted for in the ſame Bargain, which grants the Tenancy of the Eſtate, as when they were agreed for, in a diſtinct Bargain by themſelves. Now becauſe Repairs naturally and neceſſarily abate the real worth of the Eſtate, and legal Impoſitions lye not open to be taxed, becauſe a preceding Law has precluded them, we can tax nothing for theſe, though they ſhould be included in the Tenants yearly Payment to his Landlord; for theſe are above the intrinſick value, which the Act does not impower us to tranſcend. So that though by the means you mention, it is poſſible for the Yeomen to have a greater yearly Payment, than is the Eſtimate in our Liſt (and we are to tax for the utmoſt poſſible Rent) yet becauſe they cannot have a higher Rent (for that anſwers to the full value of the Eſtate, and nothing elſe) we could not tax by thoſe Payments, being to go by no Contracts, which fix not the Rack-rent, our only Rule.

*C. D.* Here you perplex the buſineſs of the Aſſeſſors; for how can they know when yearly Payments, are the real Rack-rents, and when not?

*T. S.* If you call it perplexing, it is not I, but the Act that cauſes it; they may as eaſily know, when they are below the Rack-rents, as when they are above them; But this is eaſily expedited; for moſt Farms are ſo let, that the Tenant Repairs, pays Church and Poor, *&c.* if the contrary appears not, it is taken for granted, it is ſo in every one's caſe; for though it may be otherwiſe,

wiſe, yet the Aſſeſſors can take no notice of a Plea that comes not before them: But if the thing be notorious, or pleaded, they ought to do the Complainer that Juſtice, as to meet him by the ſame meaſure they give to the reſt of the Pariſh; and not take advantage by his innocent uſe of a Liberty, which the Law allows him (and that without Fraud) to ſcrew him up beyond the intrinſick value of his Eſtate, by which the Act requires men ſhould be taxed; for this is Extortion and Exaction, when ever it is uſed.

*C. D.* But it is uſual to go by the covenanted Rent; and moſt are of that Mind.

*T. S.* I am juſt of their mind; for there are few (perhaps none that conſider it) who take that to be the Rent, or any part of the Rent of an Eſtate, which was never intended to be paid for the uſe of the Eſtate granted by the Landlord, but for ſomething elſe, which was bargained for at the ſame time, when the Eſtate was lett. Yet I dare not affirm but there may be ſome ſuch perſons, but there are certainly others, that judge otherwiſe. For it muſt be confeſſed, that Aſſeſſments are made very differently in ſeveral places. For though the Law gives but one rule to all Pariſhes, yet if you go into twenty Pariſhes, you ſhall find they uſe four or five ſeveral ways of applying that Rule; ſo that what the Law charges in an equal proportion, is made unequal by the various application of the Aſſeſſors. And had not we been put upon a more minute examination by a difficulty in the Rectors caſe, I believe neither you, nor I ſhould have conceived this matter of a Rack-rent ſo exactly; but becauſe we have differing precedents in different places, we know not which to follow, but by conſidering, what is the true Rack-rent of a real Eſtate; and by that we may eaſily ſee in the diſagreeing Aſſeſſments of other Pariſhes, which is in the right, and which we ought to imitate. And ſurely after ſo much diſcourſe you and I muſt needs underſtand, what that is, competently well.

*C. D.* I was willing to urge, whatever I could, to give my ſelf the beſt aſſurance I could: And I muſt confeſs thoſe Fears that I laboured under, you have ſo diſpelled, that I can now concur with you without any miſgivings in my own Mind.

*G. H.* For my part, I think *T. S.* hath even demonſtrated, that what is expended upon neceſſary Repairs, and to anſwer ſtated legal Demands, cannot be taxed to the King, neither in the caſe of the Farms, nor Yeomans Eſtates. But on the other ſide, I doubt

doubt we ſhall not deal equally betwixt the Yeomen, and Landlords of the Farms, if we conſider not the Yeomen for their paying the legal Impoſitions: For you tax at Fifty pounds a Yeoman's Eſtate of like quantity and good condition, with a Farm of Fifty pounds: whereas you ſhould obſerve that the Gentleman that letts the Farm, has his Fifty pound of Rent clear without paying Pariſh Dues; But the Yeoman out of his Fifty pounds a year, pays to Church and Poor, Serves Offices, &c. ſo that his Eſtate yields him not ſo much as the others by one in twenty.

*W. E.* Pray Neighbour, do not miſtake. I will tell you what I have heard, that will convince you, that the Yeoman pays not to Church and Poor out of any part of the Fifty pounds which we tax him for, any more than the Gentleman out of his Rent. For the Products of both their Eſtates, are worth ſo much as will ſatisfie for the charge of Dreſſing, Repairs, Pariſh-payments, and Fifty pounds a year apiece: and therefore no abatements can be made the Yeoman for the legal Impoſitions. You know the laſt year Twelve-pence in the Pound was raiſed upon all real Eſtates; we in this County rated to the full of the Rack-rent, as we are now going to do. But a Gentleman that lives far off, aſſured me that it was not ſo done in their Country. For by ſome ſuch miſtake as yours is, when the Aſſeſſors had the Liſts of the Pariſh Rents before them, they firſt deducted out of the Landlord's Rents ſo much for Pariſh Payments, and ſo much for Repairs, and taxed the remainder at Twelve pence in the pound, and by this means they paid in truth, not above Eight pence or Nine pence in the pound; and in many Counties more remote, they paid much leſs, as he told me. Now you ſee the Products of a Farm, are to anſwer the Farmer's Charge, Repairs, ſtated legal Burdens, and the Landlord's Rent. So that they deducted out of the Products, legal Impoſitions and Repairs twice; Once from the Products by themſelves (as they ought) and then from the Landlord's Rents too, which is contrary to all ſenſe and reaſon: and therefore this was an egregious abuſe of the King, and great Oppreſſion of the honeſt part of the Nation. This being obſerved by the worthy Patriots of their Country, no doubt gave occaſion to pen this preſent Act ſo cautiouſly, that they might obviate all ſuch Miſtakes or Eluſions, and ſet the expreſſions as rank as poſſible againſt them. But yet the higheſt expreſſions of the Act, carry not the rate above the Rack-rent, or an equivalent to the intire uſe of the Subjects

Eſtate.

Eſtate. Nor is it poſſible they ſhould, ſo long as they deſign an equality; for there is no other meaſure of equality beſides.

*T. S.* Thank you, Neighbour, for your Story, for this ſhews the Act looks upon the intrinſick value of every Eſtate, to be equal to it's uſe, and that the utmoſt the Landlord can make to himſelf of his Eſtate, is the real Rack-rent; and conſequently thoſe only abate in the ſenſe of the Act, that take the charge of the Repairs and publick Payments out of that Rack-rent; and thoſe do not abate, that only diſcount for them out of the Products or Incomes: This is good ſenſe, and conſonant to common underſtanding; and the Penners of the Act could never intend to ſpeak contrary. I hope now you are all well pleaſed.

*The Rector Ceſſed.*

*G. H.* Ay, Ay; Let the Clark charge all the Yeomen three Shillings for every Pound, according to the Eſtimate in the Liſt. Now Neighbour *W. E.* it's a fit time, to propoſe the Rector's Caſe; for though you have imparted it to us ſeverally ſome days ago, yet we being now to Judge of the Right, it will be expedient to have before us the Matter of Fact ſtated afreſh.

*W. E.* I told you, the Rector formerly lett his Parſonage to Yeoman *N. N.* for 245 *l.* a year. And paid himſelf to the Poors rate, and beſide to a Curate to officiate in his abſence 35 *l.* allowing alſo to him the Profits of Marriages, Burials, *&c.* that would make up the Curates place 40 *l.* a year, and repaired the Chancel beſide. The Yeoman after he had held the Parſonage ſix Years, threw it up, and the Curate going away about the ſame time, the Rector treated with another Curate, who being a reſponſible man, and of a genius not averſe to buſineſs, conſented for their convenience, to make one Bargain for both, and the Curate was to have all, and diſcharge all that was by Law charged upon the Parſonage, and keep both Houſe and Chancel in Repair; and render to the Rector juſt 200 *l.* for his yearly Rent. Now notwithſtanding the Curate had been in above a year before, yet they that aſſeſſed Twelve pence a pound laſt year, were of opinion, that they ought to tax the Parſonage for 245 *l.* according to the Rent which the Yeoman had paid: accounting the preſent Rent agreed upon betwixt the Rector and the Curate, not to be the Rack-rent, but only as if a Tradeſman in the Country, ſhould lett a Farm to a Carrier for Ten pounds (which uſed to be lett for Twenty) obliging the Carrier to bring him all his Wares from *London* every year

year into the Bargain. Now as they ought to rate the Tradeſman's Eſtate ſo lett for Twenty pounds, becauſe the Carrier's Service was underſtood to be worth Ten pounds in the Bargain; So they would rate the Parſonage for 245 *l.* becauſe the Curates Service was underſtood to be worth 45 *l.* in the Bargain. The Rector paid accordingly, being acquainted with it too late; but this year in a Letter to me complained, deſiring he might not be rated in the preſent Ceſs, above his Rent for which he has lett his Parſonage. And truly I think, we ſhall not be civil, ſhould we not comply with his deſire.

*G. H.* But in my opinion he had no reaſon to complain; for though the Rector has by a compendious Method, drawn two Bargains into one; yet the Terms of mens Leaſes may be ſeveral, whileſt the value and actual eſtimation of the Eſtate remain juſt the ſame. And ſo it appears to be in this caſe, for the Rector's and Curate's Contract proceeds upon a Suppoſition, that the Parſonage is of the very ſame value now, which it had when the Yeoman paid 245 *l.* for it. Nor would I have you imagine that we are unwilling to be civil to the Miniſter; but remember, that we being upon our Oaths, can ſhew him in this no favour, but muſt do the King Juſtice.

*T. S.* We being appointed Judges for the execution of the preſent Law, are bound to make a true Diviſion betwixt the King and his Subjects, and muſt neither defraud the King to eaſe the Subject, nor yet oppreſs the Subject, for fear we ſhould not do the King Juſtice enough. The Rector's Caſe is not ſo difficult, but if we will without prejudice examine it, we may certainly ſee, where the right lyes on both ſides. For the Act aſſigning the Rack-rent for our Rule; we have hitherto proceeded very happily by it, and meaſured all the real Eſtates in the Pariſh by it to our very good contentment: And the Law aſſigns no other, for the rating of the Parſonage, and therefore we ought to keep to the ſame in taxing of the Rector too: and becauſe the Act no where directs to make two ſorts of Rack-rents, but every where teaches, to uſe that for the Rack-rent, which is equal to the intrinſick value of every man's Eſtate; we ought not to take one thing for the Rack-rent in ſome mens Caſe, and another in others; for we ſhall then uſe two different meaſures, though they have both but one Name. Had we been to tax the Plowed Farms by the number of Buſhels of Grain, which they produce, I would not have meaſured

ſured the Corn of all the Pariſh by the long Buſhel, and the Parſon's by the ſhort one; though both meaſures are called Buſhels. And I believe you are all perfectly of my Mind in this. Therefore I have but one eaſie queſtion to ask you, which I ſuppoſe will expedite the whole Buſineſs. Seeing we have all along the rate underſtood by the Rack-rent one ſingle thing, and by that, as by a ſtraight Line, divided betwixt the King and all the Pariſh, I would ask you, whether or no we ſhall now at laſt bend or crook that ſame ſtraight Line, to hook in to the King, or the Rector, the Tax of Forty five pounds.

*G. H.* Away with all crooked dealings! God forbid! let us go on ſtraight by all means.

*T. S.* I muſt commend your integrity, and your religious regard to your Oath, finding you in this, to ſpeak like the ſame men, I took you to be before I obſerve to you, that it appears by the Matter of Fact ſtated by *W. E.* that 45 *l.* is now paid to the Rector by the Curate, leſs than had been paid by the Yeoman before. That about Ten or Twelve pounds of this, is to ſatisfie for the repairs of the Chancel, and paying of the Poors rates, and the reſt with Marriages, Burials, *&c.* goes to ſatisfie for the ſerving of the Cure. Now the Rector is charged to the Poors rate by the ſame Law, that charges us all: and is to repair the Chancel by a Law, like that by which the Pariſh is to repair the Church: and is charged with the ſerving of the Cure by many Acts of Parliament; ſo that we find the legal Impoſitions on the Parſonage are 45 *l.* a year: All which the Rector in the former Contract diſcharged himſelf, and in the preſent he leaves his Tenant to diſcharge them all, as the other Landlords in the Pariſh do; but in both Contracts the Rector's own Eſtate is underſtood to be worth but 200 *l.* So that this caſe thus ſtated, will admit of a very clear deciſion; for ſince you deſire to go on ſtill in the ſame ſtraight Line, you muſt firſt look backward, and obſerve how you have proceeded hitherto, and ſo go directly forward, and then you will clearly ſee, that you cannot rate the Rector for more than 200 *l.* I find the total Sum of all the Rents in the whole Pariſh amounts to 2700 *l.* and the legal Impoſitions you find are in value 140 *l.* therefore there lyes in all 2840 *l.* in the Pariſh Lands and Tenements; but we have not taxed for 2840 *l.* but only for 2700 *l.* becauſe all the Rack-rents of all the Subjects Eſtates are no more. And we therefore charged nothing for the 140 *l.* becauſe though

that

that is alſo in the worth of the Lands and Tenements. Yet being ſtatedly diſpoſed by the Legiſlator to other uſes, it could not be taxed. Had we rated for that 140 which is in the Lands and Tenements above the total Sum of the Rack-rents; we had clearly hooked in 140 *l.* times three Shillings to the King, by an oppreſſion of the Pariſh. But on the other hand, if becauſe the Pariſhioners pay this 140 *l.* out of their Pockets on the account of holding the Lands and Tenements, we ſhould have deducted 140 *l.* out of the total Sum of the Rack-rents, and taxed but for 2560 *l.* (*i. e.* 2700 *l.*—140 *l.*) we ſhould have hooked in as much for the Pariſh to the wrong of the King. Thus far we are ſure we have proceeded right in the general; and accordingly we have meaſured every Gentleman, Yeoman and Cottager in particular. Now compare the Caſes. The Act ſays, no legal Impoſitions ſhall be deducted from the utmoſt Rack-rent; Suppoſe the Gentleman letts his Eſtate for 100 *l.* The Houſe and Land by the intent of his Bargain being lett ſo low as will inable the Tenant to bear all legal Impoſitions, be they more or leſs: and yet we ſhould certainly oppreſs the Gentleman, ſhould we charge his Eſtate for more than 100 *l.* becauſe that is the real intrinſick value of the Farm. Accordingly the Rector letts his Parſonage for 200 *l.* the Houſe Glebe and Tithes by the intent of his Bargain, being worth ſo much more, as will enable his Tenant to bear all legal Impoſitions, be they more or leſs. Therefore we ſhould certainly oppreſs the Rector, ſhould we charge his Eſtate, Living or Parſonage for more than 200 *l.* for as much as that alſo is the real intrinſick value of his Eſtate. If you compare every real Eſtate in the Pariſh with the Rectory, you will find it will anſwer in the ſame proportion; for we neither did, nor could value one of them above the Rack-rent or value of the Subjects Eſtate; that is to ſay, beyond what they are worth above the ſtated legal Impoſitions: Therefore ſo we ought to value and rate the Rectory. Again, compare the Rectory with the total, and the ſame proportion is kept ſtill. We found the total of the legal Impoſitions upon all the Pariſh Eſtates to amount to about 140 *l.* and the total of the legal Impoſitions upon the Parſonage to about Forty five: we taxed for no part of the 140 *l.* becauſe it was not at the diſpoſal of any Subject, but of the Legiſlator, and by him is already actually diſpoſed; nor can we therefore tax the Rector for any part of the 45 *l.* becauſe we find that alſo is already diſpoſed of, by the ſtated order of the

Legiſlator. Whether therefore we compare the Rectory with any Eſtate, or with the whole of all the real Eſtates in the Pariſh, we cannot rate it for above 200 *l.* If we keep to the ſame meaſure, and charge not every man's Eſtate in the Pariſh, ſo much higher than we have yet done, that in the total we ſhall tax for 140 *l.* more than the Rack-rents of all the real Eſtates in the Pariſh do amount to; which yet we ought not to do. The Caſe of the Tradeſman receiving half the intrinſick value of his Eſtate in Money, and half in the Carriage of his Goods, is as quite different from the Rectors, as taxing a man for his own Eſtate differs from taxing a man for anothers; for neither the Tradeſman, Money, nor Carriage are diſpoſed by the order of the Legiſlator, but by the diſpoſition of his private will; But the Rector's Five and forty pound is wholly mancipated to ſerve the order of the Legiſlator. So the uſe of the Tradeſman's Title is really worth 20 *l.* which he received in Money or Money-worth to his own diſpoſal; but the uſe of the Rector's Title to his Eſtate is not worth 245 *l.* for he can receive no more than 200 *l.* in Money or Money-worth to his own diſpoſal. If therefore we deal with the Rector, by the ſame proportion wherewith we have dealt with all perſons of real Eſtates in the whole Pariſh, and meaſure all by one and the ſame Rack-rent without ſtretching or ſhrinking, we can tax but for 200 *l.* for that anſwers the full intrinſick value of the Parſonage, beyond which if we go, we Ceſs not by the Directions of the Act, but by an Authority uſurped to our ſelves; and then we ceaſe to be Aſſeſſors, and become oppreſſors of our Neighbours.

*G. H.* I cannot deny what you ſay, but does not this prove too much? for by your Argument, if the Rector ſerved the Cure himſelf, we could charge but for 200 *l.*

*T. S.* There is no doubt of that; for the intrinſick value of an Eſtate is the very ſame, whether it be in the Owners or in a Tenants hand: and therefore the Rack-rent that anſwers it, muſt needs be the ſame too; and conſequently we could have taxed it for no more by the Act. You remember how we dealt with the Yeomen, that hold their own Eſtates. For having taxed the Farms by the Rents paid to their Landlords, we found we had no Power to rate the Yeomen higher, without manifeſt injuſtice; for the Rack-rent of an Eſtate lett, is what it yields beſides the legal Impoſitions, and the Rack-rent of an Eſtate unlett, is but the very ſame. We extended no Yeoman's rent therefore above what he might

might have lett it for to a Tenant, who was to bear the legal Impositions. Accordingly, if the Rector held his Estate in his own hand, we could not extend his Rent, beyond what the Parsonage would have yielded him above the legal Impositions (that is, beyond what it is now lett for). Now he discharges those Impositions by an allowance in the lowness of his Rent to his Curate. and then he must have discharged them, by his own pains, that in the design of his present Contract, are just equivalent to the abatement he now allows his Curate. There is indeed this difference. In a Farm or Living lett, the Rack-rent is set to our hands, but in an Estate or Parsonage unlett, we our selves must find out the true value by the best Information we can have; but then we must make the estimation of an Estate and a Living by one and the same Rule. If therefore the Parsonage be worth no more, than what goes to satisfie the legal stated Demands, and 200 *l.* we are not to tax for above 200 *l.* whether it be lett, or held by the Rector himself.

*G. H.* And thus we should have Taxed it for no more than 200 *l.* though the Yeomen had held it still, and paid the Rector 245 *l.* a year.

*T. S.* This being not the case, we need not trouble our selves with the scruple. But if you would have your curiosity satisfied, I must tell you, the matter is certain, if you will Tax by the Authority of the Law, and not by the presumptions of private Opinions. For we must Tax only by the Rack-rent, let the Landlord and Tenant agree, as they find it for their convenience whether shall satisfie the legal demands; that diversity makes no difference in the Rack-rent. Had the Rector not ingaged to the Yeoman that he would pay for the serving of the cure, the Yeoman must, or else he could not have received the Fruits of the Parsonage; and had the Yeoman been left to that, he could not have afforded to give above 200 *l.* Had the Rector therefore first contracted with the Yeoman to let him his Parsonage for 200 *l.* and then bargained (for both their convenience) that since the Yeoman was by that first Contract under a legal necessity to provide a Curate, that he would for forty pounds more, provide the Yeoman a Curate to officiate according to the demand of the Law. It's plain the second Covenant does not affect the Rent of the Estate. If therefore the Rector and the Yeoman, compendiously draw these two Bargains into one, so

that

that all the Money becomes due to the Rector by one Agreement, that was ſo by two, and paid to him for the very ſame conſiderations; this will not in the leaſt vary the intrinſick value of the Rectors Living, and therefore the Rack-rent which the Law Taxes by, remains the ſame. If then you ſhould Tax for more, you will execute your own imagination, and not the Law. For whilſt the Rack-rent is the ſame in it ſelf, and in the eſtimation of the Contractors, the Aſſeſſors muſt not vary from it. You may ſay in ſuch a caſe, we muſt go by what the Parſonage is let for; I ſay ſo too: But I ſay that the Eſtate is lett for that in the Bargain, which the Contractors agreed to be the price of the Eſtate, according to the purport of their Bargain, as I proved fully before, and as it ſatisfied you very well in the Yeomans caſe, ſo it will I ſuppoſe in the Rectors.

*G. H.* But I am thinking, if you argue right, the Rectors rate to the Poor muſt be altered.

*T. S.* It is ſo long ſince I was Overſeer, that I remember not how high the Parſonage was charged to the Pariſh Poor. But it is eaſie to know how it ought to be ruled according to the Law. The Pariſh is to contribute to the Poor by a double pound rate. One pound rate is a rate of Money, to be given to the Poor, whereby the Law ordains every one is to pay his ſhare into the Overſeers hands in Money, not in other things, as Fuel, Victuals or Clothes; of this pound rate we have no doubt; the other pound rate is an eſtimation by the year of every Mans real Eſtate in Money. Now if this ſecond pound rate imports an eſtimation by the Rack-rents of the Eſtates, then ſeeing it is fully certain that the true Rack-rent or Intrinſick Value of the Parſonage (as you ſee) is no more than two hundred pounds, it can be charged for no more to the Poors Rate by the Law; (what may be done by miſtake I ſay not.) In ſome Pariſhes in their Rates for the Poor, they value their plowed Lands at ſo much *per* Acre round, and their Meadow ground or Paſturage at ſo much more. And then ſetting the Money that the number of Acres in every Eſtate amount to at that ſett price, for the value of every Eſtate, they make uſe of this Eſtimation, for the ſecond pound rate intended by the Law for the Poor. Now this valuation plainly differs from a pound rate by the Rack-rent: And by this pound rate (if it deſerves to be called ſo) the Parſonage muſt not pay to the Poor for more than the Glebe is worth.

*G. H.*

*G. H.* I remember a Neighbour Pariſh did raiſe the Money for their Poor the way you mention, until of late ſome finding themſelves over-burdened, complained to the Seſſions; where the Juſtices declared that the meaning of the Law was, that they ſhould rate by the Rack-rent, and ordered the Pariſh to alter their former practice, though they had ever uſed it; and from that time, they have gone by the Rack-rent, as I believe all Pariſhes ought to do.

*T. S.* I am perfectly of your judgment in that, and therefore if the Poors rates burden the Parſonage for either more or leſs than 200 *l.* they ought to be altered, otherwiſe not. For ſo much is the Parſonage to be charged by any Law whatſoever, that Taxes by the Intrinſick Value, or the Rack-rents of real Eſtates, be it for the ſervice of the King, of the Pariſh, or the County.

*H. G.* The Overſeers may indeed alter it, but we are under an Oath. I muſt confeſs the Evidence you offer is ſo full, that I cannot contradict it. For it is paſt all denial, the Perſonage is worth but 200 *l.* of Rack-rent, by the proportion of all and every other real Eſtate in the Pariſh. And I am paſt all doubt the Act intended we ſhall charge all Eſtates by one and the ſame Rack-rent, and that we have rated all the Pariſh by the very Rack-rent, which the Act intended. But it is ſo ſtrange, that the Parſonage ſhould be worth no more, when in the general reputation of all it is worth ſo much more, that I can hardly tell how to believe it.

*T. S.* This looks odd in you, but really it is very common for moſt Men that have once been of an Opinion, have ſome Relicks of former phancies hanging upon their thoughts, that will not ſuffer them, to be certain that it was a miſtake, even when they ſee it undeniably that it was ſo. Some ſuch thing hath befallen you; for when you had the true ſtate of the caſe, and all the premiſes before your Eyes, which prove the Parſonage is worth but 200 *l.* the unuſualneſs of ſuch a thought ſtartled you, and made your mind recoil; ſo that inſtead of the concluſion which I expected, that the Parſonage could be rated for no more, you tell us, you could not believe contrary to common reputation. But common reputation in ſuch matters ariſes from the appearance of things in the groſs. Now when you have drawn over a parcel of Money piece by piece, you take it according to what you find it to be by telling, and matter not whether it ſeems

more

more or leſs in the heap. Having upon ſtrict examination of the particulars, found that all the proofs are undeniable, the contrary Opinion you ſhould quit as groundleſs.

*G. H.* But the former Aſſeſſors of Twelve pence in the pound ſet the Parſonage higher, who were concerned to inſpect the value more narrowly.

*T. S.* They did ſo, but then they did it upon a reaſon manifeſtly incompetent. And though I doubt not, but they acted in ſincerity, and according to their Judgment, yet that Judgment being founded upon a miſtake, we that have diſcovered it, cannot be honeſt men if we follow them in the Error. A man may fall into a Pit, and periſh innocently, but he that ſees the Pit, and caſts himſelf into it, dies *felo de ſe.* They thought, that the Curates ſervice was to the Rector, as the Carriers ſervice was to the Tradeſman. Whereas we find the Curates ſervice is paid, for to anſwer a ſtated legal order, even as other Pariſh Offices are ſerved to ſatisfie the demands of the Law: And therefore as we add not what the ſerving of thoſe Offices coſts to the Rack-rent of any Farm, ſo neither ought we to add the ſerving of the Cure or (which is all one) the Money it coſts to the Rector, 200 *l.* rent. For as one gives now four pounds to hire a Conſtable in his room, and this four pound abated his Rent ſo much in the Bargain with his Landlord, that he may have out of his Farm ſo much Money above his Rent, as ſhall defray this charge as often as it comes to his turn to bear the Conſtables Office. So the Curates ſervice abates his Rent ſo much, that he may have out of the Parſonage ſo much Money above the Rent, as will ſatisfie for his pains.

*G. H.* Be it ſo, that it was an overſight in the former Aſſeſſors, no doubt but they proceeded by former Rates too; and it will be bold in us, to recede from them all, as if we better underſtood our Office than any of our Predeceſſors.

*T. S.* Had not we been called to ſcan this matter more minutely than others, it is likely we ſhould have uſed their meaſures, but I ſee not why we may not recede from former practices, when we have convincing Reaſons for what we do, and ſo we cannot follow them without contradicting the Law by which we act, or making the Laws contradict one another. But it happens that we do not this neither upon our own choice. For we are expreſly required by the Act it ſelf, not to Aſſeſs by the precedent

dent of any former Rates, but exactly by the Rack-rent. Now when we find by the true Rack-rent, the Parſonage can be Aſſeſſed no higher, we are not only freed from all guilt of immodeſty in differing from our Predeceſſors, but on the other hand, are under a neceſſity to avoid following their ſteps in all caſes, where they deviated from the true Rack-rent; and are warranted by the authority of the Act for our ſo doing.

*G. H.* 'Tis true, the Act is above former precedents, but there are other Pariſhes I hear make no abatement for ſerving the Cure in Aſſeſſing this Act it ſelf.

*T. S.* If you mean no abatement out of the Rack-rent, you ſee neither do we; but if you mean they charge the Rectors Eſtate not only to its full Intrinſick Value or Rack-rent, but to its value, and the ſerving of the Cure added to it, in their duplicates: They therein tranſgreſs the Rule of the preſent Act, and are not fit Examples for us or any to follow.

*G. H.* But other Pariſhes account what goes to ſerving of the Cure is part of the Rectors Eſtate; and is included in the Intrinſick Value of the Rectory.

*T. S.* But you ſee in all the Farmers and Yeomens caſes, that is a manifeſt miſtake. For if it be any perſons Eſtate, it is the Legiſlators, who hath ſtatedly the uſe of it, and he hath foreclоſed what goes to ſerve the Cure already by a perpetual Order. So that unleſs we will violate his Order, which he wills us not to do (and therefore requires us not to do it in this Act) we cannot meddle with any thing of it for Taxes. And though ſome Pariſhes take no notice indeed of this; yet there are others that do, and rate as I have ſhewed you, we ought to do.

*G. H.* But do you hear of any Pariſhes that proceed by your meaſures?

*T. S.* Yes I aſſure you, I am informed (by ſuch as have to do in making the Rates) of five or ſix, that do ſo within a little compaſs.

*G. H.* If the Cuſtoms be different, then we can only direct our ſelves by the merits of the cauſe.

*T. S.* Ay pray do ſo; for what you have yet objected is extraneous, and depends upon other Mens Opinions, who differ from one another in theſe matters, as much as they do from me. All this while, I count you have put me upon ſomewhat an invidious Office, for rectifying other Mens miſtakes is like ſetting Friends

broken Bones. Charity may oblige one to do it, but putting ones Friend to pain makes a Mans own Heart ach, and ſubjects him to the ungrateful effects of the Patients undecent paſſions. If you have therefore any thing to offer from the nature of the thing, it will be much more welcome to me.

*G. H.* The Repairs of the Chancel and the Poors Rates, being much what the ſame upon the Pariſh and the Rector, I have nothing to object againſt an abatement for them: But the forty pounds that goes to ſerve the Cure is a legal impoſition of another kind, and poſſibly that may alter the caſe.

*T. S.* I cannot imagin any reaſon for this ſuſpicion; for the legal Impoſitions upon the Pariſh, which amount to 140 *l.* yearly, are of ſeveral kinds themſelves. For thus you compute them. The Poor 75 *l.* the Church 20 *l.* the Conſtables Rates 4 *l.* the Highways 20 *l.* Watch and Ward 6 *l.* the Nine Pariſh Officers 15 *l.* now theſe all agree in no other reaſon but one, and that is, they being legal Impoſitions, they leſſen the value of the Pariſhioners Eſtates by precluding ſome part of the uſe, and thereby the Rack-rent muſt become ſo much the lower. Now this reaſon agrees as fully to ſerving the Cure, as to any or all theſe Pariſh Burdens. But if any other reaſon could be aſſigned for ſome one or two of theſe that will not ſuffice, unleſs it be common to them all. For their exemption from Taxing, reaching in common to all, it muſt be upon a reaſon, that affects them all. And I am ſure no reaſon is common to them all, but what is common to the ſerving of the Cure too. As therefore you include none of them in the Rack-rents, you muſt not include the Curacy neither.

*G. H.* I find what the Pariſh Burdens leſſen of the Rack-rent one way, they return as much or more another. The Pariſh expends 20 *l.* yearly upon the Highways, but receives more advantage by the good carriage of our Commodities, and convenient egreſs and regreſs. Whereas the Curacy abates clearly 40 *l.* out of the Rectory, but returns nothing in lieu of it.

*T. S.* You argue to this effect; that all things conſidered the legal Impoſitions upon the Pariſh, leſſen not the value of the real Eſtates. But it is certain they do leſſen them. For the payments to the Church and Poor, and ſerving Pariſh Offices return nothing; but do as clearly leſſen the value of the Lay Eſtates, as ſerving the Cure does that of the Rectory. And therefore

fore it is certain, this cannot be the reaſon, becauſe you find legal Impoſitions cannot be Taxed for, when they do leſſen the value of the Eſtate, no more than when they do not. And ſo it muſt needs be, for whether the Law abridges the Subject ſtatedly more or leſs, any thing or nothing in the uſe of his Eſtate, what is left by the Law to the Subjects diſpoſal, muſt needs be equal to the Intrinſick Value of his Eſtate. I told you of a turnpike upon a Road charged by Law with twenty pound *per Annum* to be laid out upon mending a Road. Whether this Money is ordered by Law to be laid out upon the ſame Road, where it may ſomewhat advance the Rent of the Toll, or upon a Neighbouring Road, where it will rather leſſen it, it muſt be deducted out of the Incomes of the turnpike to give you the Rack-rent; and therefore in neither caſe can be Taxed for. So that as your reaſon reaches none of the other Pariſh Burdens on the real Eſtates of the Pariſh, you may ſee it renders not the true account of this particular Impoſition, which you inſtance in about the Highways. For though I put you a fictitious caſe, yet I ſuppoſe you perceive clearly, that the reaſon holds in all real Eſtates, though it be not ſo eaſie to adjuſt the Accounts. Add if you pleaſe; It is ſuppoſed, that what you lay out upon the Road was perfectly at your own particular diſpoſal but for the order of Law, but when you have laid it out upon the Roads, you have caſt it into the wide World, where you muſt ſcramble for it, if ever you retrieve any part of it again. And I aſſure you, if all the people in *England* can hinder you, you ſhall never regain a penny-worth of it, but what muſt coſt you a penny to get it. And when I conſider, the Wayfaring Men, ſuch as Traunters, Higlers, Stage-Coach-men, Carriers, who are ſharp Gameſters, and like Fiſh in their own Element, have a great advantage above ſuch as we, I think, if what Farmers and Yeomen can ſcrape up out of the Highways, will pay them for the time they muſt ſpend in picking it up, it is very well. However ſomebody will get conſiderably by the goodneſs of the Roads, more than any can looſe, and that makes it a matter fit for a legal ſanction. But becauſe we have a chance for it, I ſhall lay no ſtreſs upon this Note, but only obſerve that whether we be winners or loſers, we muſt fare all alike in our Taxes, that muſt follow the Rents, be they higher or lower, by fulfilling the legal Impoſition.

*G. H.* I think you design merriment with your Traunters and Higlers, but in good earneſt, conſider though particular Mens Eſtates be leſſened, yet you ſee the publick Wealth of the Civil State is increaſed by theſe Impoſitions. Now it is reaſonable the Legiſlator ſhould diſcount out of the publick Wealth, for what is done to increaſe that Wealth. But why ſhould he leſſen it, that contributes nothing to it as the Curate by his Work does not?

*T. S.* That contributes nothing to it! God forbid Man. But if you will forgive me my pleaſantneſs for once, I ſhall not impute to you the faults of this ſuggeſtion. For I know that you think not all, that this ſaying requires to make it argumentative. For you have a better ſenſe of Religion. I muſt tell you therefore, this Aſſertion is not true, nor if it was, would it ſignifie any thing to your purpoſe. Yet nevertheleſs I phancy ſomething of this kind, gives occaſion commonly, to Ceſs Church-Livings and lay Eſtates by different meaſures, though the Law aſſigns one and the ſame for all. For one being called Civil and the other Eccleſiaſtical Eſtates and Impoſitions (though both be from the Sanction of the ſame Legiſlator) it cauſes many people to believe, this makes a difference in the reaſon of Taxing, when in truth there is none at all. But to clear this matter, and reſcue you from the power of a vulgar error; I will firſt conſider it in the ground of the ſuggeſtion, which is manifeſtly falſe in both parts of it. For ſome of the Pariſh Burdens upon Eſtates do not otherwiſe increaſe the Temporal Wealth of the Civil State, then the Curates work does. For what is paid to the Church, and forty ſhillings a year for ſerving the Church Wardens Office, which leſſen the value of the Lay Eſtates above twenty pound a year, are not to be Taxed for, and yet theſe charges have no other uſe, but what is ſubſervient to the Curates work. And though this is not ſo much as the forty pounds expended for the Cure, yet there is as much right in a penny as a pound. And had the Church Rates amounted to fifty pounds a year (as in ſome Pariſhes they do) yet no Eſtate could be rated above that Rent, which it would yield after that publick Impoſition was diſcharged. By which you ſee, ſuch legal Impoſitions as return nothing of publick or private Wealth in compenſation for what they diminiſh of the Subjects Eſtates, are not to be Taxed for to the King. And this is enough in reaſon; but more muſt be ſaid,

to

to counterpoiſe the influence of a popular miſtake. For far be it from us, to think the Curates work does not promote the Temporal publick Wealth of the Land. All the actions of Men, are either thoughts, or words, or deeds. For thoughts and words, if you look upon them; The Curates buſineſs takes up more of them in ſtudying and officiating, than all the Offices, and any of the imployments in the Pariſh beſides. As for deeds, it is an obvious obſervation, that all the works of all the Men in the World, are nothing elſe, but removing the parts of matter from place to place (ſtopping or diverting ſuch motion) the Farmer that contributes moſt to raiſe Rents, removes ſome part of the ground from its preſent place, carries the dung out of the yard, and the Corn out of the field, &c. Now the effect of all his work, is no more than thus; That ſome matter is in one place, that otherwiſe would have been in another. There is nothing elſe done by all his labour, and by other Mens buſineſs much leſs. And all this ſignifies ſo little to the Wealth of the publick, that if his work hath no further effect, than he produces, he had even as good ſit ſtill. For after he has done all this, the thing remains of the ſame quantity, and of the ſame ſort of ſubſtance, that they had before he touched them. So that he who does any thing beyond this to turn Earth into Graſs, Corn, Fruits, or other proviſions of Humane Life, does contribute as really to the increaſe of the publick Wealth, as any Man by his labour whatſoever. This effect is to be procured by the benign influences of the Heavens, the ſhining of the Sun, and falling of moderate Rain; theſe we know Men can neither procure nor hinder, unleſs by the favour or diſpleaſure of the God of Heaven. We do rightly believe, that God is exorable by Prayers and Repentance, and that Religion hath the promiſe of this Life, and of that which is to come; that God ſhall bleſs us, and our Land ſhall yield her increaſe. That upon our Religious ſeeking him, he will hear the Heavens, and the Heavens ſhall hear the Earth, and the Earth ſhall hear the Corn and the Wine, and they ſhall hear *Jezreel*. But that before he does thus for his people, he will be inquired of by the Houſe of *Iſrael*, to do it for them. Since then this favour of God does increaſe the Wealth of the Land above all things, and is to be obtained by a Religious ſeeking of him; and the Curates work is deſigned for that purpoſe (beſides greater things) no Man muſt conclude ſerving of the Cure advances

nor

not the Temporal Wealth of the Land. And all Arguments that beg that principle, are fallacious and deceive our judgment.

*G. H.* This is most true: But the Parish payments in their design serve to promote the Temporal Wealth of the Kingdom, but the Ministers work is Spiritual for Mens Salvation, though Temporal Benefits may accrue by coincidence.

*T. S.* We discourse not what the design of the Curates business is by the constitution of the Kingdom of Heaven as such. But what it is in the Eye of the Legislator. And so you will find the Laws charge the Curate with this service, not only to avoid the displeasure of God, but likewise for the good of the Realm, and obtaining Gods blessings upon it. Now since the good of the Realm is designed by the Law conjunctly with the Heavenly Benefit, it is plain the Lawgiver both with the Conscience of a Christian, and care of a Civil Prince hath imposed this Burden upon the Parsonage. And no doubt it is likewise for the pleasing of God, and the good of the Realm conjunctly, that he supports Justice, preserves the Peace, relieves the Poor, and for this end conjunct appoints the Parish Officers, as his Agents in these, and appoints them the work of their Office. You see therefore all the Parish Impositions (as well as the Curacy) in the Eye of the Law are for the Temporal and Spiritual good of the King and People. And therefore on this account, the Curacy can no more be Taxed, than the other legal Impositions. But to anticipate all Objections arising from the different Ends of the legal Impositions, I must immind you, that if nothing of all this could have been said, but only that the Legislator hath statedly burdened the Parsonage with forty pounds duty yearly, (as certainly he hath) it is enough. For that abates the Taxing Rent so much, because the Intrinsick Value of the Estate is so much lessened thereby. Whether it be by the Law ordered to a Spiritual End, or a Temporal, to a good purpose, or a bad one, to some use, or none at all, (if it be not to the benefit of the Owner) be it what it will, the reason is the same. For we inquire not how conveniently the Lawgiver has disposed of it, for that would be to arraign his Wisdom; but only whether or no he so wills it to be disposed, and since this is out of question that about 40 *l.* is ordered by Law to go out of the Parsonage for serving the Cure, as certainly as about 75 *l.* out of the the Parish Estates,

Eſtates, for relieving the Poor, and that the Rector muſt allow for it out of the Parſonage however he letts it, the Intrinſick Value will be ſo much the leſs.

*G. H.* I confeſs the uſe makes no difference in this caſe; but does not the right? The other Pariſh Officers, are the Kings Officers, and the work of their Office, is the Kings Buſineſs. But the Curate is Chriſts Officer, and his ſervice is Chriſts work. Now though allowance muſt be made by every one to his own Servants for his own ſervice; yet whether he ſhould do ſo much for anothers, is left to further deliberation, which proves, the Legiſlator is free, to do in that as he ſees cauſe.

*T. S.* This is little better than matter for declamations, which glance at ſome little reſemblances in the ſurface of things; and may be anſwered as eaſily as it is objected: For every one that ſets another to work, muſt pay him for the work done by his appointment, as well as pay wages to his own Servants. But the truth is, the Legiſlator injoyning the Rector to ſerve the Cure, either by himſelf, or by a ſubſtitute, makes him or his ſubſtitute his own Officer, as truly and fully as any other Officer in the Pariſh; and the Cure being ſerved by his Order, muſt needs be the Kings buſineſs, or elſe the Conſtables, Overſeers, and Surveyors do none of the Kings Buſineſs. Nothing ſo much obſcures theſe things, as Popiſh Eccleſiaſtical Polity. For as he that is Chriſts ſubject, may be the Kings too, and do moſt of the buſineſs of his Life in obedience to both: So he that is a Miniſter of Chriſts, may be alſo a Miniſter of the Kings, and do moſt of the buſineſs of his Office in the ſervice of both. Of Servants one ſerves only for fear, another does ſervice not as to Man only, but as to the Lord. Surely this Servants piety makes him no leſs a Servant, nor his work leſs deſerving Wages or Maintenance of his Maſter than the others. The Curate is no leſs the Kings Officer than others, becauſe he is Chriſts too. Nor is his ſervice leſs to be allowed for than others, being done by a publick faculty, and appointed by Law more punctually than any Officers work in the Pariſh. Now I hope you ſee the diſtinction of Civil and Eccleſiaſtical Eſtates affects not at all the buſineſs of Taxing. For whatever difference they have in other reſpects, there is no reaſon to rate the Rectors Eſtate in the Parſonage by any other meaſure, than that which we uſe for all the real Eſtates in the Pariſh; and therefore we can no more Tax the Rector

for

for what the ſerving of Cure takes up, than for any other legal Impoſition.

*G. H.* You have convinced me indeed, the diſtinction between Civil and Eccleſiaſtical Eſtates is wholly alien to our purpoſe. But methinks ſeeing the Law aſſigns the whole Parſonage for ſerving of the Cure, if we were not to Tax for what goes to ſerve the Cure, how could we Tax the Parſonage for any thing at all? Now I know, you do not believe that we ought not to Tax it at all.

*W. E.* But though *T. S.* does not believe it, for he would have you tax it, for as much as the Curate's Rent is to his Landlord: Yet I am apt to believe, there is danger of a greater Evil, than you ſeem to apprehend. For the ſettled Revenues of the Church are God's Eſtate and Patrimony, and we ought not to believe the Parliament made this Act to rob God of more or leſs of his Eſtate; for though the Act requires to Aſſeſs for Tithes, yet the Tithes of one Pariſh, being under the right of Sanctuary, cannot be invaded without Prophaneneſs and Injuſtice. Therefore ſurely the Law does not mean the Tithes of Spiritual Benefices; but only ſuch Tithes, as are regularly open to the Law of the Land to be diſpoſed of as the Parliament ſee cauſe, ſuch Tithes as are alienated from the Church and become Lay-Fees. Reaſon it ſelf teaches, that what of right belongs to God, no man hath Authority to diſpoſe of without his Commiſſion. What Authority hath the Legiſlator to take away, or diſpoſe of any part of God's Eſtate, unleſs he takes God Almighty to be his Subject? Therefore for God's ſake, beware leſt whileſt you tax the Rectory, you commit not Sacriledge.

*T. S.* I am a little put to it how to expedite this complicated difficulty. Whether I am to anſwer both at once, or diſtinctly and ſeverally? What ſay you Neighbour *G. H.*? Have you any fears with *W. E.* of Sacriledge?

*G. H.* No, I aſſure you, I am not under any ſuch fears, but take it for granted Church-Livings ought to be taxed; but diſcern not how that could be done, if we exempt what goes to ſerve the Cure, ſeeing the Law aſſigns all for that Service.

*T. S.* Well! Since you are of divers Opinions, you muſt have diſtinct Anſwers; for I am of neither of your Minds, but if I did believe as you do, that the Law aſſigns all for ſerving of the Cure, I ſhould ſuſpect *W. E.* fears of Sacriledge, might not be altoge-

ther

ther groundleſs. But as the caſe ſtands with us, whoever commits Sacriledge, we ſhall not be guilty of any, by taxing the Rector for 200*l.* which we are ſure, the Rector has contracted with the Curate for in his Leaſe. And, this ſatisfies me, though I ſhould not be ſeen enough in Divinity, to ſtate exactly the force, and extent of thoſe rights, which the Celeſtial Kingdom hath in its earthly Poſſeſſions. One thing I have obſerved however from St. *Paul*, that the greateſt Sins committed about ſuch inanimate things, is a preſumptuous conſecrating them to the place of Celeſtial Inhabitants, by Idolatry converting them to Idols, or Deſecrating them by Sacriledge, which is Injuſtice and Prophaneneſs twiſted together; but without any deep inſight into the Conſtitution of that ſacred Politick, or accurate Knowledge of the Divine Sacerdotal Kingdom, the violation of the Rights whereof is the Sin of Sacriledge; we may diſpel this fear, by things known to us all. You know if the Bread and Wine for the Communion, be ſet upon the Altar, and thence ſtoln, before it be by Conſecration ſeiſed for God by the Prieſt the Man of God, it is Sacriledge, becauſe it injuriouſly violates the Priviledge and Protection of the Sanctuary. Like as if a man had ſtoln the Gift brought before the Altar, and left there whilſt the Offerer was gone away to be reconciled to his offended Brother. But if the Bread and Wine be ſtoln away after the Conſecration, when it is in the hand of God, and before the Communication, then it is the higheſt Sacriledge, in no reſpect leſs, in many greater than ſtealing the Mercy Seat, or the Ark of the Covenant from between the Cherubims out of the Holieſt of Holies. And yet you know, if the ſame Bread and Wine conſecrated or unconſecrated left after the Communion is over, be taken into the Prieſt's Poſſeſſion, and carried to his home, and thence be ſtoln, this is naked Theft, and no Sacriledge at all. Accordingly, if a man ſets not out his Tithes, or having ſet them out, afterwards carries them away, ſo that the man of God cannot ſeize them in the right of his Maſter, we all acknowledge this is Sacriledge; but when the Prieſt hath ſeized the Tithes, and carried them into his Barn, the Thief that ſteals them thence, commits no Sacriledge. And he that Breaks open the Parſon's Houſe, and ſteals away all the Prieſt's Goods, commits Burglary, but not Church-Robbery. By theſe things of ordinary Obſervation, without any intimate Acquaintance with the curious frame in the inviſible City of God,

we may discern, that if the Law had alienated the Fabrick of the Church, or any part of it from God's Service in the hand of his Priest, or had ordered us to Tax for it, so much as a Structure of that Capacity is worth for a Dwelling, or a Store-house, *&c.* to be levied of the Priest; or had alienated from the Church any of its Dependants, *viz.* The Parsonage House, the Glebe, or any part of them, or had ordered the Tithes, or any part of them to be no longer due to God, or had for a time suspended God's right, or acknowledging God's right to the whole, had in whole or in part intercepted the proper effect of that right, and *anticipated* the Priest's seizure of them in the Name of his Lord and Master; or lastly, had obviated the passing of that right to the Priest, whereby the Tithes became the Priests own and at his disposal, this, or any of this, would have been Sacriledge. But since the Law allows the Priest, not only to seize them in God's Name, but to receive them into his own Custody, to be disposed by his own will, that is, a will pursuant to humane and rational Counsels, they are become a Man's, and are not God's any longer in the Sacred order of things: and therefore there is now no danger of Sacriledge, though part or all of them be taken away; for it is not Robbing God, but Man. And because the will of this Man, is the will of a Subject, who as such wills, that what is at his disposal should be disposed conform to the Will of the Law-giver, it is no Theft to take from him, what the Law-giver orders; and being neither Theft nor Sacriledge, we may take for the King from the Rector after the rate of $\frac{1}{3}$ of his years Rent. This is enough, I hope, to remove *W. E.* fears of Sacriledge.

*G. H.* But what say you to my Argument?

*T. S.* You tell us truly, the Parsonage must be taxed. But then you tell us, the Law assigns the whole Parsonage for serving the Cure, and thence infer, that since the Law taxes the Parsonage, what goes to serve the Cure is by Law to be taxed. And I find neither of these true; for the Law assigns not the whole Living for serving of the Cure; or if it did, would that hinder us from taxing the Rector, though we charged nothing for what goes to serve the Cure? The Law assigns not any particular Living to any particular Priest, but if he fairly acquires it, the Law secures his Possession from Invasion. The Law indeed permits none but the Priesthood to hold Benefices, but yet for all that, it assigns none of the Benefices to the order of Priesthood; for the Law leaves the

the Patrons, the Biſhops, and the King, liberty to uſe or wave their right of Preſenting. The Law therefore makes no ſuch aſſignation: But it's true, the Biſhops are required by Law to ſee the Cure be ſerved in the vacancy, but then he is not required to aſſign all the Profits to the Curate for his Service; which ſhews, that the Law underſtands that whole Livings are not aſſigned for the ſerving of the Cure. But if you mean the Law-giver accounts the work of the Curate of ſuch value, that the whole Living is awarded as a legal recompence. You will find this is far from truth; for we muſt not think, when we ſpeak of the worth of the Curate's Service in Money, what the Spiritual Effect is worth, which is the honouring of God, making men Wiſe, Holy, and Bleſſed; but compare one Temporal thing with another. And then the Inquiry is, what ſo much Labour of ſuch a ſort, ſo much Time, ſo much Care, Sollicitude, and undergoing ſo much Contention, Envy, Oppoſition, &c. is worth; for the Law-maker never meant to pay the price of ſaving a Soul, by the value of a Living; therefore the Laws could never mean any thing, which you ſuppoſe; unleſs it be, that they account the whole Living a compenſation for the Miniſters pains in ſerving the Cure. But this is ſurely falſe, for then the Law muſt provide that the Living may be eſtimated: which it hath no where done, except in Doomſday Book. By which, if we were to proceed, we ſhould Tax the Parſonage for about 1850 *l.* but when the uſe of that Book is to meaſure for the Tenths and firſt Fruits, it ſhews that the Government accounts the Livings worth more than the pains in ſerving the Cure. If a Law (inſtead of a Proclamation) ſays, whoſoever takes a Thief ſhall be paid Ten pounds. This ſets the legal value upon Thief-catching: But if it ſays, he that holds ſo much Feu-Land, ſhall keep up ſo many Rod of the Banks; this is not the legal Price ſet upon the Feu-Land; but only laying a publick Burden upon an Eſtate, and leaving the Subjects to eſtimate the value in their voluntary Contracts. The Law ſays not, Whoſoever will ſerve the Cure, ſhall have the Parſonage. For this indeed would ſet the living as a compenſation of the Curates pains, and all the Clergy together by the Ears. But when the Law only ſays, Whoever gets the living, ſhall ſerve the Cure, as this keeps peace, ſo it is plain, that it ſets no price upon a living, or upon the Curates pains; but only burdens an Eſtate with a publick ſervice, leaving the Work and Parſonage to be eſti-

mated by the private judgment, according to the reaſons of things in Humane Life; and ſo both are to be valued by the current price of things in the dealings of Men, which values the Curates Work now about 40 *l.* and not at the value of the whole living. The Laws excluding unordained Men from Church Livings, does no more ſet the value of the Clergies Labour and Livings, than the Laws excluding Forreigners from holding Land in *England*, ſets the value of peoples yearly work, and of all the Land in *England*; not publick ſanction therefore, but private reaſon ſets the price of theſe things.

Secondly, If the Law had ſo valued the living, as it has not, yet we ought to have Taxed the Parſonage for 200 *l.* more. For though the Law had required ſo much ſervice, as in the courſe of things, was really worth the whole Parſonage; Yet ſince the Rector hath now a legal Title to 200 *l. per Annum*, at his own diſpoſal, beſides the ſerving of the Cure, whether he acquired this by the remiſsneſs of the Publick Officers, or by a ſubtle practice of his own, he muſt be taxed for it, elſe we ſhall ſuffer him firſt to Elude the Law, and then to Mock the King; for it is not the mere intent of the Law, but it's taking effect, that makes the ſerving of the Cure really a legal Burden, leſſening the value of the Parſonage, If ſo much Watch and Ward, and mending of the High-ways, was required by Law, as would coſt the Pariſh 100 *l.* but yet uſe and the remiſsneſs of the Officers of Juſtice ſuffered the Law to obtain it's effect, not to above 20 *l. per Annum*; in letting our Lands, we ſhall not abate in proportion to the 100 *l.* which the Law intended, but only to the 20 *l.* which it obtained in common practice. Now the Law in effect only burdening the Parſonage with Forty pounds for the ſerving of the Cure, we muſt charge the Parſonage for all that it is worth above that, whatever price the Law-giver intended to ſet upon the work of the Curate.

*Cum effectu Juris.*

*G. H.* This is very plain indeed; but ſince the Law leaves the Curate's work to be valued by the reaſons of things, is not Forty pounds too much in reaſon for his Service?

*T. S.* Seeing an allowance muſt be made out of the Parſonage for ſerving the Cure, whatever does actually go out for that Service, does actually ſo much leſſen the Parſonage in the Rack-rent, which we muſt tax it by. This therefore is a queſtion not of the thing, but of its quantity. And I am to tell you on this inquiry, that

that the Rector is to judge for himself, and though we may judge after him, yet if we judge aright, we shall find that 40 *l.* is less for such a Service, than the use of Life in parallel cases. The Curate attained unto a Skill in a Mystery so exquisite, that only choicer Wits can learn it, for Seven in Eight that attempt it are cast by at School as uncapable. To acquire this Faculty, he spent Ten Years after he was at Age to earn his own living, in which time he got nothing, but expended betwixt 200 *l.* and 400 *l.* in his Learning and Maintenance. Compare this case with others. If one begins to Earn his Living, so soon as Age will permit, without any time spent to learn any Art, at Man's Estate he Earns about Six shillings a Week, or Fifteen pounds a Year; as Threshers and other Labourers. One that spends barely seven years to learn an Art, though he be maintained in his Apprenticeship all the while, earns about Nine shillings *per* Week, or 22 *l.* a year, as Carpenters, Bricklayers, *&c.* but if the Art require greater ingenuity, not less than 30 *l.* a year. If the Art not only costs time to learn, but likewise Money, seeing the Art is of use only for Life, we must first compute, what the Money expended would purchase for one Life, and add that to the yearly Earnings of the Artist. The Money expended in learning of the Art, will purchase an annuity for Life equal to the tenth part of it. According to these common measures, the use of the Curates skill and pains is worth 30 *l. per Annum*, and the Annuity answering his charge, is worth between 20 *l.* and 40 *l.* more. So that betwixt Fifty and Seventy pounds a year answers the value of the Curate's Service, according to the counsels of Humane life in other mens cases. But because that time and chance happen to all things, we cannot define the Price, but with some Latitude by Humane Counsels: and therefore we must observe (if we will be exact) what those are wont to allow, who have occasion to contract for such things. And as we our selves know, what Wages our Servants do deserve, by going to the Statutes, or learning what is commonly given. So the Ministers I suppose by sending or going to the Universities, or else consulting with their Acquaintance, understand what is usually allowed for a Curate, and as some Servants and some Services deserve more than others, so it is likely, some Curates, and some Curacies do so too. Now I doubt not, but our Rector was willing to save, what fairly he could; for his interest would oblige him to allow, no more

than

than reaſon required; and by the purport of his Contract, that ſeems to be (as you ſay) about 40 *l per Annum*, which really is ſo much leſs than the reaſon of the thing requires, that I am of the mind, that if we compare one thing in this life, with another, and not this whole life, with the future life, few men would deſign their Sons for Miniſters; as for their regard in this deſignation to the Heavenly Kingdom, as they are not to gain in their Civil Rights by it, ſo it is unjuſt, that they ſhould ſuffer by it more than the Natural Conſequents of their own choice; for comparing one part of their Intereſt in this World with another, they ſhew themſelves Fools. But then it is ſuppoſed, this Folly hurts nobody in this World, but themſelves. And therefore they cannot juſtly be damnified in their worldly concerns by the Sentence of any Judge, unleſs the Law will have ſuch loſing Methods to be puniſhed: which in this caſe, we are ſure, it does not, becauſe it forbids not Men to breed their Children for the Miniſtry. Since therefore in common uſe the Curate's years Service deſerves 40 *l.* and in reaſon, it deſerves more, we have neither reaſon or authority to abate out of it.

*G. H.* You your ſelf acknowledge no more is to be allowed as a legal Impoſition, than is really done in Obedience to the Law. Now ſince the Curate ſpends no more than three or four Hours on *Sundays*, and two Hours on *Wedneſdays*, *Fridays*, and *Holy-Days*, How can he really deſerve Forty pounds for his pains, though you caſt in the Viſiting of the Sick, and other accidental Duties of his Place?

*T. S.* Here are two things to be anſwered; and (1.) No man that Warreth as an Officer under Chriſt (for ſo *Timothy* was to whom it is written) intangleth himſelf in the Affairs of this World. This is a Scripture Canon, and though it does not affect Miniſters Temporal Rights; yet the civil Sanction conform to that Scripture does; For the Law of the Land requires, that Miniſters ſhould not occupy any Manufacture, drive a Trade, take a Farm, keep a Mault-houſe, Traffick from Market to Market, keep a Shop, or follow any Secular Calling to make a Gain by it. The Law therefore imploys the Miniſter thoſe Hours, in which he Officiates, and Chains him up at all others; and ſo ingroſſes the man wholly to it's Service; that as he is conſecrated to God, he may attend the Studies and Buſineſs of his Office without Diſtraction. The Law obtaining its effect, therefore we have the whole

Service

Service of a perſon ſo chargeably qualified, imployed in ſerving of the Cure; and 40*l.* you ſaw, was leſs than ſuch a Service deſerves. Nothing remains to be anſwered, but what you intimate, that he does not perform all the Law requires. This really is the Peoples fault, not the Curates, for not until the People left coming to Church, did our former Rector give over reading Prayers twice every Day; but when none came, he ought not to read to the Walls; for that would have rendred the Worſhip contemptible: But whoſe fault ſoever it was, ſince the Law now hath its effect no further, nothing can be allowed for a legal Service, that ought to be done, but is not. Yet becauſe the Curate is actually reſtrained by the force of the Law from purſuing any ſecular Imployment. The Law effectually hath the Service of his whole time, though he does not do ſo much work in that time, as the Law requires: And if for thoſe omiſſions he deſerves the leſs, they paſſing uncorrected into a cuſtomary practice, before the Contract betwixt the Rector and the Curate, the Rector himſelf would inſiſt upon ſuch Abatements on this account in his Contract, as reaſon did require; for we muſt not preſume, that the Rector would make as great an allowance for Reading three Days in a Week, as for Reading ſeven. The Rector therefore having reduced the Pay to what is reaſonable for the preſent imperfect obſervance of the Law, we are not to deduct any more for the omiſſions.

*G. H.* If what goes for Time and Pains ſpent in the Worſhip of God muſt be abated to the Curate or Rector in the Tax; then why not to the People, ſo far as the Law has its effect? for they are required by Law to forbear their Work, and attend Divine Service, and they do ſo one day in a Week.

*T. S.* If the Aldermen were required by Law one day in a Month, to Dine with the Lord Mayor of *London* at his Lordſhips Charge, and his Cook to dreſs the Dinner, though there would be no reaſon why my Lord ſhould allow the Aldermen any Money for the time they ſpent in Eating a good Dinner with him, yet I ſuppoſe you may ſee cauſe, why his Lordſhip ſhould pay his Cook, that ſpent a day or two in dreſſing the Dinner, and ſending it up on the Feaſt-Day, though he Dined at my Lord's charge too?

*G. H.* I ſee that ſo well, that I ſhould grant, if the Pariſhioners were allowed any thing for their Attendance, there is reaſon

ſon to abate more to the Curate; but when nothing is abated for their Worſhipping of God according to Law, it appears a legal Impoſition, for Divine Worſhip is of that peculiar reaſon, that what temporal detriment is ſuſtained by fulfilling that Law, is not to be deducted to find out the Rack-rent in taxing.

*T. S.* Be not offended, if I ask you, whether you believe the Law for ſerving the Cure, does leſſen the value of the Rectory or no?

*G. H.* That's plain enough, that it is a detriment; as we ſee by the different Rents which it yielded from the Yeoman and the preſent Curate. When the Curacy was taken from off the Parſonage, it yielded 245. but now it is left upon it, as the Law lays it, it yields but 200 *l.* but ſo does the Command for worſhiping God and reſting from Labour really abate the Rents of all the Peoples Eſtates.

*T. S.* Pray how do you fancy this Detriment to ariſe?

*G. H.* Call you this a Fancy? The caſe is plain, for if we muſt leave work, and worſhip God one day in ſeven, beſides Holy-Days, then ſeven pair of Hands, and ſeven Horſes, *&c.* can do but the work that ſix would have done; So this will leſſen a ſeventh part of the Rent, by increaſing the Farmer's charge a ſeventh part, above what otherwiſe he would have been at for raiſing of his Crop. What then is the reaſon, the Rector muſt have a conſideration for the Detriment he ſuſtains by the Law of Divine Worſhip, and not other Landlords, who might lett their Farms One pound in ſeven dearer, if it was not for the Burden they ſuſtain by the ſame Law.

*T. S.* I know no reaſon for it, but though I confeſs this Law doth leſſen the value of Eſtates, yet I think I could prove, it is not a ſeventh part, but about a tenth part.

*G. H.* Be it the one or the other, it is conſiderable, and being the ſame (for the matter of it) with the legal Impoſition of the Curacy, it argues that the Rectory on that account, is no more to be conſidered than other real Eſtates.

*T. S.* A little more you were willing he ſhould be conſidered. And I am of the mind, that we ſhould conſider all Landlords on this account, as much as the Rector within a very little. And ſo we are agreed; and if you will not grudge God the time of his Worſhip (as I hope you will not) I will ſhew you how; confeſſing that all is reaſonable to be done for the Pariſhioners, which

which you ſay. But we have done it already; and having conſidered all the other Eſtates in this matter, I would have you conſider the Parſonage too, and conſider the Rector a little more in this ſingle point than others, becauſe the Law lies ſomewhat harder upon him than others. But in other Impoſitions, I would have you conſider the Pariſhioners more than the Rector, as you have done in Watch and Ward, mending Highways, Robbery Money, *&c.* This methinks is fair and equal. Now I muſt ſhew you how far we have conſidered every Landlord in the Pariſh for the loſs he ſuſtains in the Rent of his real Eſtate by the Law for Worſhip. You ſay this Law abates the Rents a ſeventh part, I will confeſs a tenth. Therefore the Rents of the Pariſh Eſtates, were it not for the obſerving the reſting days legally injoined, would be about 270 *l.* more than we charged them for in the Tax. For we charged no Eſtate, higher than the Rent which it would yield, when lett to a Tenant that is to reſt one day in ſeven according to the Law. And becauſe the matter of this legal Impoſition is near akin to the Work of the Curacy, as you Tax not the Pariſh for the Temporal detriment they ſuſtain by the Law of Worſhip, ſo neither ought you to Tax the Rector: But having deducted 270 *l.* for the Pariſh, you ſhould deduct forty for the Rector. In this ſingle legal Impoſition we ſhall indeed deduct more for the Rector in proportion, then for the Pariſhioners; but in the other Pariſh burden of 140 *l.* ſo often mentioned before, we deduct ſomewhat more proportionably for the Pariſhioners than the Rector. Put them both together, and ſo you have 400 *l.* and upward leſſened in the Rents of the Pariſh by Legal ſtated Impoſitions, and 40 *l.* and upward in the Rent of the Rectory. Now you will allow the Parſon that bears about the Tithe of the legal burden, to pay Taxes for his detriment, but quit all the Pariſh beſides, which is abſurd.

*G. H.* But I can prove, no ones Rent in the Pariſh is leſſened ſo much in proportion as the Rectors.

*T. S.* You may ſo; but ſince the ſame reaſon proves that neither ought to pay, for what goes to ſatisfie ſtated legal demands, the more the Rectory is burdened by the Law, the greater will be the injury, and the heavier the oppreſſion to Tax him for them.

*G. H.* But never did any Man think of Taxing the Pariſh 270 *l.* above their Rents on account of their going to Church on

*Sundays*; whereas moſt think the Parſon ſhould be abated nothing for ſerving the Cure.

*T. S.* In ſaying this, you ſay no more, than that the matter is ſtrange; but ſince it is not ſo ſtrange as true, that theſe two ſtand upon one foot. I cannot help ſome Mens thinking wrong; for all Folks do not judge as you ſay in this matter; but I believe all are of my mind (when they think of it) for ſurely every man believes the Parſon is no more to pay Taxes for Reading and Preaching, than the People for Praying and Hearing, when both are done by the ſame legal eſtabliſhment; and this is the very queſtion betwixt us.

*G. H.* I was not aware indeed that the people were conſidered in the Tax for their attendance at Church, but you have evinced it fully, and I muſt confeſs it makes for you; notwithſtanding there is another difference in the two caſes; for the legal burdens fall upon the Pariſh Tenants by the Law it ſelf, but on the Parſons Tenant, only by his own agreement.

*T. S.* It is all one, whether a Landlord be bound by Law to pay ſo much Money yearly out of his Rent, or the Tenant on account of occupying the Eſtate; for either way equally leſſens the Rack-rent. So that this ſuggeſtion would make no difference in the caſe, were it as true, as it is falſe: For ſuppoſing the Rector had lett any Tenant his Parſonage for 200 *l.* and never Covenanted with the Tenant to ſerve the Cure, yet the Law would force the Tenant to ſerve the Cure either by himſelf or by another; becauſe the Law orders a Curate ſhould be put in, and ſequeſters from the Tenant (in caſe it be not done by him) the Fruits of the Living to pay the Curate out of them, reſtoring the ſurplus to the Tenant. Our caſe and the Rectors in this point is the ſame. If you pay not the Poors rate, the Overſeer complains, and obtains by Law an order to diſtrain, to ſatisfie the rate, returning the overplus. If the Curacy be not ſerved, the Church-wardens complain; the Law provides a Curate, and Sequeſters the Fruits of the Living into the Church-wardens hand, to pay the Curate, and return the over-plus to the Tenant. In this reſpect therefore, the two caſes are one without any difference.

*G. H.* Well, if the Rector is not to pay, may not the Curate himſelf be Taxed for Forty pounds as his Wages.

*T. S.* That can never be; for if the Forty pounds were Wages, they are not all to be taxed, but only about Twenty five pounds,

*viz.*

*viz.* So much as 40*l.* exceeds the Curates Board. Nor the Five and twenty pounds at Three ſhillings, but only One ſhilling in the pound. Nor could we Tax it at all, ſeeing Wages are neither real nor perſonal Eſtate; but it muſt be Taxed to the Poll Bill. But the 40*l.* is not Wages, becauſe the Curate you know is the Parſon's Tenant, and has no Wages; but what he gets by the Bargain is neither Wages nor any thing of like denomination; for he that deals for himſelf, and if he gets nothing, is to have nothing, has no Wages, whatever he gains in a Year: and this is the Farmer's and this the Curate's caſe. If this Curate be to pay for Wages, then all men that any way earn Money, muſt pay Twelvepence in the pound, of what they get in a Year, above their Board. All that can be ſaid about this caſe is, that if the Curate manages his Farm well, he ſhall receive ſo much from the Fruits of it, as will anſwer his Landlord's Rent, and all the legal Impoſitions, which fall upon him as Occupant or Tenant of the Parſonage. And this is true of all the Tenants in the Pariſh; for they have taken their Farms at ſuch a Rent, that they may by good Husbandry ſatisfie out of the Fruits, the demands of their Landlords and of the Legiſlator too; and particularly ſerve the publick Offices. All the Pariſh Eſtates bear nine Officers every Year, and the Rectory one. It's true thoſe Nine ariſe but to 15*l.* or 16*l.* a year, and this to Forty, but ſince there is the ſame reaſon againſt taxing the Forty as the Fifteen, we ſhall be more unjuſt, if we tax the Forty than the Fifteen.

*G. H.* All this I acknowledge is evident enough. But our Rector ſure had a great reach, to avoid paying for the Cure, either to the Poll Bill, or the Land Tax. Had this Curate been upon the ſame terms with the former, he muſt have paid.

*T. S.* The Rector lett his Parſonage to this Curate, ſo long before the laſt Years Twelvepenny Land Tax, or Poll Bill were thought of: that he could not deſignedly ward againſt a blow, which it was impoſſible to foreſee. Nor needed he to uſe any cunning to do it. For do him but the Juſtice to tax his Eſtate, by the ſame Standard that you uſe in taxing all the other Eſtates of the Pariſh, and it will come all to one iſſue, whether he lett his Parſonage one way, or the other. For the Farmers Curates pay was not Wages, which he received of the Rector, any more than the preſent Curate's conſideration for the Cure is Wages;

becauſe the former Curate worked not by the order of the Rector, as every one does, that receives Wages of another. For if any one goes to ſerve the Cure of a Pariſh by the order of the Rector, the Law expreſly forbids him; and requires him to have a publick faculty, and act by the Authority of that; which ſhews the Curate is the Rector's Subſtitute, but not deputed by the Rector, but by publick Authority.

*G. H.* Now you have ordered the matter fairly, and made the Curate a publick Officer, and brought him under our Juriſdiction, and we muſt tax him for the Profits of his Office. I thought we ſhould meet with him at hedge or ſtile.

*T. S.* When you come at hedge or ſtile, go leiſurely, leſt you hurt your ſelf, or tear your Cloaths. It is moſt certain indeed, that Prieſthood is an office of Chriſt's: and the office obtained by faculty for officiating the Cure, is a civil Office; call it Eccleſiaſtical if you will, provided you know it is authorized by the Legiſlator, it is of the ſame reaſon in taxing. This Act taxes all publick Offices Three ſhillings in the pound for every pound of yearly value, and therefore the Curate muſt pay, and we muſt tax Three ſhillings in the pound of the full improved yearly value of his Office. But ſince this Office is not worth one farthing, and no more belongs to this Office, than to a Juſtice of Peace, a Conſtable, or Surveyor, it cannot be taxed for a Farthing; for the Curacy is made an Office by Law, without any Perquiſites, Fees, Dues, Salary, or Stipend belonging to it; for the Parſonage is certainly a real Eſtate, all and every part of it, and not the Fees, Perquiſites, or Emoluments from an Office; for how could ſuch things be ſeparated from the Office? Now you ſee, Parſonages and Vicaridges remain Eſtates, after the Offices and Officers are extinct, as in impropriated and appropriated Vicaridges, and Parſonages; but it is true, that the Law hath burdened ſuch Eſtates with ſuch Officers, and Service; but this is what is done in all the Eſtates of the Pariſh, which are burdened with bearing the Offices in the Pariſh, that have no Emoluments belonging to the Office, any more than the Curacy hath. The Curacy is like an Eſtate in a River that hath no Fiſh in it, the Tenure is ſuch, as lies liable to be taxed, but being worth nothing, can yield nothing to the King for want of value.

*G. H.* I thought verily the 40 *l.* had been the value of the Office, but now you have ſatisfied me, that it is the conſequent

of the Burden laid upon the Rectory, which is indeed no Office. And if you will pardon my hasty Confidence in a mistake, I shall excuse yours; for when you affirm the Curacy has no Perquisites, you doubtless are mistaken; for Marriages, Christenings, Burials, are the Perquisites of the Office: and therefore these at least must be taxed to their value Three shillings in the pound.

*T. S.* There is reason to believe these things are not the Perquisites of the Curacy; but because I am not Civilian enough to demonstrate that point, I confess I should perhaps have excepted these which you mention. However the Curate cannot be taxed for them. And so whilest you tax my mistake, you slip into another; but we must forgive one another, that God may forgive us all. Marriages, Burials, *&c.* as I remember were reckoned about 5 *l.* a year. The Curate is charged with Service in value 40 *l.* a year, the yearly value of this Office is therefore 35 *l.* worse than just nothing, and if the Law obliges any man to serve this Office, it is a Punishment, which he would gladly be rid of, and never will give the Legislator 15 *s.* to hold it, if he be at liberty to cast it up. Therefore this Act that taxes Offices by their yearly intrinsick value, cannot tax this Office, because it's worth less than nothing by the year. And charging (as I said) the Parsonage with the Curacy, does not change the Parsonage into an Office, but Burdens a real Estate with serving a publick Office.

*G. H.* Former Laws did expressly allow the third part for serving the Office, but this act as expresly says, nothing shall be deducted for serving the Office. Therefore we must tax the Curates Five pounds in Perquisites.

*T. S.* No Law that allows a third part of the incomes, can tax Offices by their yearly intrinsick value; for as much as executing the Office is in some worth more, and in others worth less than the third part of the incomes. And therefore this Act, designing to tax as exactly as possible all Estates and Offices according to their full intrinsick value, or Rack-rents, could not assign the third part to defray the charge of every Office. There are three ways of taxing an Office, ay, every one that bears such an Office (suppose a six Clerk) shall pay such a Sum of Money; Professions use so to be taxed. When the Law taxes thus, it regards neither the Incomes nor the Expences of the Office; or

else

elſe the Law taxes the Officer ſo much in the Pound, for all that he receives in the place; here the Law reſpects the Incomes, but not the Expences of the Office; and ſo exciſes rather than taxes the Office by a rate. And 'tis plain in neither of theſe ways, does the Law tax by the yearly intrinſick value of the Office; for when it does ſo (and this act does ſo) regard muſt be had to both Expences and Incomes; for there is no knowing the intrinſick yearly value of an Office, but by ſubſtracting the Expences neceſſary, from the Incomes. So you have the intrinſick yearly value; for all the Incomes of a place by themſelves, anſwer all the products of an Eſtate in Land, now you are ſure the products of an Eſtate are above its yearly intrinſick value, ſo much as the unavoidable charges amounts too; ſubſtract therefore thoſe charges from the products, and that gives you the intrinſick value, or the Rack-rent, which you are to tax by; what is the yearly value of a place, but what would be given for it, if it was to be lett? And I am ſure no place that brings in 150 *l.* and unavoidably expends 50 *l.* can be lett for more than an 100 *l.*

*G. H.* But the Law allows no Deductions to be made for executing the Office.

*T. S.* No Deductions out of what?

*G. H.* Out of the intrinſick value of the place.

*T. S.* I ſay ſo too, for having ſubſtracted the charges of the Office out of the Incomes, to give you the intrinſick value, if you ſhould deduct them out of the intrinſick value, you deduct the charges twice out of the Incomes; and this is the thing which the Law forbids.

*G. H.* I mean, you muſt not deduct the Officers charge out of the whole yearly Profits of the place.

*T. S.* I mean the very ſame, for the yearly Profits, and the Rack-rent, and the intrinſick value of a place, are all equal in common ſenſe, and in the ſenſe of the Law. If you buy a quarter of Wheat for 30 *s.* and ſell it for 36 Shillings, what is the Profit you have by that Wheat?

*G. H.* Six ſhillings.

*T. S.* True: and if you have a place that brings you in 150 *l.* and carries you out 50 *l.* your whole Profit by the place is 100 *l.* The Curate therefore receiving in perquiſites but Five pound by his Office, and expending in pains 40 *l.* in value, cannot be taxed for his Office by this Act, which charges Offices by their yearly intrinſick

intrinsick value; becauſe it would yield nothing if it was to be lett, no more than a Conſtables or Churchwardens Office.

*G. H.* Well, Exempt his Office then, for I believe nobody would bear it, for the Perquiſites; one thing more I obſerve, that the Law caſts the Burdens moſtly upon the Pariſh in general, not on particular Eſtates. Whereas the Curacy is fixed to the Rectory.

*T. S.* Either way equally abates the Rack-rents; but if there was any difference, this makes moſt for the Rector; for the more determinate the Detriment is, the leſs reaſon there is to take no notice of it in eſtimating the Eſtate. In this Pariſh, there are ſeveral Owners, but in ſome other Pariſhes, all the real Eſtates belong to one Landlord; and thoſe Pariſhes have many Habitations, and all ſorts of Pariſh Payments and Officers, as we have; Yet nevertheleſs, the common Landlord of thoſe Pariſhes is to be aſſeſſed, by no other meaſures than we uſe; for though all the Offices and Payments in the Pariſh, are as continually born by his Tenants out of his Lands, as the Curacy is by the Parſonage here, yet he cannot be taxed above the Rent of his Leaſes, though he letts his Land at ſo low a rate, that Pariſh Duties as well as his Rent may be ſatisfied out of the Incomes of his Eſtate. And if the Rector of any ſuch Pariſh ſhould alſo lett to the ſeveral Farmers their own Tithes, and the reſt of the Parſonage at no higher a rate, than that they could afford to find the Pariſh a Curate into the Bargain; the Rector's rent (it is plain) could no more be extended, than the common Landlords of the Pariſh; becauſe the reaſon is the very ſame for the one as the other, for the Law will force the Tenants in this caſe to provide legal Officers, the Curate as well as the Conſtable at their own Charge. If you can indure to think of ſo horrid a Sacriledge, ſuppoſe the Lord owned all the Pariſh, and had a right to all the products of the Ground Tithes and all, and the Law had charged his Eſtate with a Lecturer, to teach the Pariſh vertue and modeſty as much as with a Conſtable to preſerve the Peace: and his Land had been all lett ſo to the Tenants, that they were to maintain all the legal Offices, his Rent could no more be extended upon the account of that diminution which it ſuffered by the Lecturethip, than for that which it ſuffered by the Conſtablery.

*G. H.* Diſſenting Miniſters pay for their Incomes, without Deduction for their pains.

*T. S.*

*T. S.* I know not. We have no private Meeting in our Parish, but their Service is purely their own choice, and not legally imposed; now what men do purely for their mind sake, the pleasure they have in doing it, is always in Humane Life understood to be their natural pay, or reward for their pains. No one that walks out two or three Miles for his pleasure, expects any other reward, than his own satisfaction in doing it; but he that goes so far by the order of another, must be considered for his pains. The Law-giver knowing so many Seats in a Meeting-House yield so much Rent yearly, Taxes the whole, and leaves them to their liberty, whether they will Burden this Estate with any Service or not: When therefore they have all the Rent at their own disposal, it is as much their own by Law, as any Gentleman's Rent is, which he may dispose to maintain Ministers, or to any other Charitable or Pious Work, or imploy in any other uses of life, as he likes best. Here therefore the whole may be taxed without revoking a former Law, which cannot be done in case of a Burden legally imposed.

*G. H.* Let their case pass then; for things so Anomalous cannot be Paradigms for those that are of regular Establishment. But you must grant then, that some Church-Livings will pay nothing, for some are not worth above Twenty pounds a year, or perhaps Fifteen: and these will not bear the Burden of the Curacy charged by Law upon them; and therefore can yield nothing to the King.

*T. S.* What they yield to the Legislator, they yield to the King; and therefore these small Livings yield more proportionably to the King than any others; for 'tis plain, they yield all, and I think more than all; and if they do, they are so far from being indebted to the King any thing for Taxes, that I fancy, he ows them rather something; because they do him so much work for so little a charge. However if he has not more, yet he has all of these Livings at his own disposal, and does actually dispose of the total as he wills himself; would you have the Livings yield him more than all? it is certain in a word, that as these Livings cannot in Charity, so neither can they in Justice, be taxed for any thing.

*G. H.* I confess you have cleared to me all the Objections, that seemed to me considerable. But we are under an Oath, and I am afraid lest it should fall out to be otherwise; and we should hazard that, which an honest man would secure with the loss of all things else.

*T. S.*

*T. S.* I cannot enough commend your care of our Conſciences; for I know they are the tendereſt and choiceſt of all thoſe things, which God hath committed to our cuſtody in this life; and for their ſake principally, have I ſpent many thoughts about the other Eſtates, and eſpecially about the Parſonage, ever ſince I underſtood I was to be concerned in Ceſſing the Pariſh, that I might proceed with good aſſurance; for I conſidered, we were ſworn Judges, and were to divide by the Act, betwixt the Pariſh, and particularly betwixt the Rector and the King. If you think that your Oath binds you to give to the King according to the Rack rent, but that you are not ſworn to give him no more, I ſhall not diſpute that with you; but beg to conſider, that what you do merely for your Oaths ſake, you do purely for God's ſake; now to wrong a man for this end, that you thereby pleaſe God, does as directly argue God to be a lover of unrighteouſneſs, as Perjury ſpeaks him to be an allower of untruth. So that every Judge between Men, is bound by his Office to be no reſpecter of perſons, no though he has ſworn to do one party right, but has not ſworn ſo to the other. For the Oath that he hath taken to do Juſtice to one ſide, does bind him to do Juſtice to the other, though not under the guilt of formal Perjury, yet under the guilt of another Sin no leſs deteſted of God; by which you may ſee, we are equally bound, though by different Bonds, to diſtribute juſtly to both Parties. I ſhall therefore now venture to ask you (after a diſtinct view of the whole caſe) which do you judge to be the true Rack-rent? for that we muſt tax by.

*G. H.* Nay, if we were to tell you our own thoughts, we ſhould ſay the ſerving of the Cure, does as really leſſen the yearly value of the Parſonage, as paying to Church and Poor, abates the rent of any Eſtate in the Pariſh; but ſtill we fear we may be overſeen.

*T. S.* Obſerve then, you ſee there is equally a Sin in taxing above the Rack-rent, as in taxing below it. You ſee alſo, there is a great reaſon to think, that adding the value of ſerving the Cure, to the preſent Rent of 200 *l.* is taxing above the Rack-rent; and you ſee no reaſon to think that omitting that addition, is taxing below it. According therefore to the ſtate of your Conſcience, you have reaſon to believe the one Juſt, and you have no reaſon, but to believe the other a Sin.

*G. H.* It is true, we diſcern no reaſon from the thing, but we are afraid, that ſomething undiſcerned by us, may render it ſinful.

*T. S.* So far then as you do diſcern, the one is not ſinful, and the other is; but you ſay, there may be ſomething undiſcerned, that renders the caſe otherwiſe. Surmiſed unknown Evils, are equal to us on both ſides; for beſides what we already know of the caſe, there may be for ought we know, other as great Evils unperceived in rating above, as in rating by the preſent Rent. Theſe latent Evils therefore being equally great and equally unknown on both ſides, are not of themſelves to move our Judgment either way; but leave us wholly to Judge by the reaſon of the thing in our own Minds; which if we ſo far apprehend, that we can diſcern a reaſon to believe one to be right, and no reaſon but to believe the other a Sin (ſince we muſt Judge the Caſe) we are bound in Conſcience to Judge on that ſide, where we diſcern the reaſon lyes; and we Sin againſt Conſcience, if we Judge otherwiſe notwithſtanding ſuch indefinite fears; for all men know our Conſcience in ſuch Caſes, is nothing elſe than the Judgment which from the reaſon of the thing we form in our Minds concerning good and evil, right and wrong. Contravening therefore this perſwaſion in our own Minds, is acting againſt Conſcience. If you ſin then in rating higher than 200 *l.* you ſin againſt your Conſcience; but if you Sin by rating by the preſent Rent, it is only a Sin of Ignorance, and for your Oath. You did not Swear, you would not be miſtaken, but that you would tax uprightly, to the beſt of your Judgment, and Conſcience: So that according to the preſent ſenſe of your Mind, you cannot be forſworn by going along with me, though you ſhould go wrong, foraſmuch as this is according to your own apprehenſion of the caſe. But if you take the other way, you would be forſworn, though you ſhould chance to be in the right.

*G. H.* I deny not theſe things; but indefinite fears are uneaſie.

*T. S.* Pray then ſee your danger on the other hand, we are ſworn to tax for the King, according to the utmoſt extended or full improved Rent. We found for certain that about 140 *l.* of legal Impoſitions, lyes in the Lands and Tenements of the Pariſh, above the preſent Leaſes and Eſtimate, which we have taxed the Farms and Yeomen by, in deſign therefore we are forſworn already,

ready, if what goes to ſatisfie the legal Impoſitions, is to be included in the Rack-rents, and ſo added to the Leaſe-rents; for we deſign not to do it: But if it muſt not, then what goes to ſerve the Cure, which is a legal Impoſition, muſt not be added to the preſent Rent of the Rectory, becauſe it is not to be reckoned unto the Rack-rent. Were I therefore to take a Corporal Oath, not only before the Commiſſioners, or at the foot of the King's Throne (His Majeſty ſitting thereon) but even at the high Altar of the Provincial Cathedral, and at the Knees of the Archbiſhop (reſtored) I could no otherwiſe diſcharge my Oath, than by taxing the Parſonage barely for 200 *l.* You fear leſt you ſhould wrong the King the Tax of 40 *l.* ſhould you tax by the preſent Rent, if that would be a wrong, you have wronged him already of 140 *l.* we have already tranſgreſſed, if legal Impoſitions are to be taken into the Rack-rent, if they be not, we ſhall tranſgreſs by taking in the ſerving of the Cure. When we were rating the Farms and Yeomens Eſtates, we found even by demonſtrative Evidence, that it was utterly repugnant to the Nature of things and common ſenſe, to tax for Repairs; and Contradictions to the reaſon of Civil Government and Mankind, to tax for ſtated legal Impoſitions, by an Act that rates according to the intrinſick value of real Eſtates. We are ſure the Parſonage is a real Eſtate, and as ſuch we claim a Power to tax it; and we are aſſured by many Laws and expreſs Statutes, that ſerving the Cure is a ſtated legal Impoſition upon that Eſtate. And therefore we muſt be ſure, that as we did right in Rating all the other real Eſtates of the Pariſh, according to what they were worth above the legal Impoſitions upon them: So ſhall we do right, in rating the Rectory according to what it is worth above the ſtated legal Impoſitions upon it, and that is 200 *l.* by the Agreement of Landlord and Tenant, Rector and Curate, the Parties concerned to Judge of that.

*G. H.* Neighbour, now I thank you; for I am at preſent very well ſatisfied that you are in the right. But having until *Saturday* before we deliver in the Duplicates, we believe it will be beſt further to conſider of the Matter, that we may not haſtily do any thing which we ſhall afterwards diſallow. Therefore if you pleaſe, let the Duplicates be made ready, and let us meet again on *Friday* after Noon.

*T. S.* I commend your Caution, and wiſh you to examine the Point impartially.

Thus

Thus ended this Debate. For when they met again *G. H.* and the others, confeſſed that the more intently they thought upon the caſe, the more clearly it appeared to them that the Parſonage ought not to be taxed for above 200 *l. T. S.* commended the Sentence; adding, he was well aſſured, they had in this Matter delivered their Souls and all they had from the Anathema. I ſuppoſe you may not commend my Countrymens uſe of ſome artificial terms in Law, but I am confident you will better like their impartial Integrity, who ſhew themſelves ſo averſe to divers Weights, and divers Meaſures, that they would have every Man's Corn in the Pariſh, to be meaſured by the ſame Buſhel (and what is not ſo uſual) even the Parſons amongſt the reſt. Of the main queſtion, I have nothing to ſay, but that ſince its judicial Deciſion upon ſo accurate a Diſcuſſion, it has ſo far obtained, that it begins in theſe parts to paſs for a Judged Caſe. But that muſt not prejudge you, who being deſervedly acknowledged amongſt the Ableſt in the Law, muſt have a right reſerved to you intire to Judge for your ſelf, and for me too by vertue of the profound Deference, which I always owe you, and at this moment ſo duely pay you, that I find in this Paper no room, where to place my ſelf at a due Diſtance beneath

*Your moſt humble Servant.*

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*FINIS.*

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